UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

CHAPTER 11 Expenses So	In re LEHMAN BRO	In re LEHMAN BROTHERS HOLDINGS		Fees Previously Requested		Ernst & Young LLP Auditors and Tax Services Providers to the Debtors	
Debtors. Perviously Previously Requested Expenses S0 CURRENT APPLICATION Previously Previou	INC., et al.,	OT HERO HOLDINGS	CHAPTER 11	Fees Previously Awarded Fynenses		A POTRICES TO THE EXPLOIS	
Case No. 08-13555		Debtors.	CHAPTER 11	Expenses Previously	<u>\$</u> 0		
Case No. 08-13555 Fees Requested CATION Retainer Paid S0 Expenses Requested Retainer Paid S0 Expenses Requested Title Total Hours Expenses Requested Ext Name Title Total Hours Hours I Jacob M. Partner 50.0 S821 ger Jeffrey Partner 8.0 S821 Partner 8.6 8.821 Partner 6.3 \$700 \$821 Partner 6.3 \$821			-	Requested Expenses Previously Awarded	\$0	CURRENT APPLICATION	
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CATION First Name Title Total Hours Hourly Billing Rate 1 Jacob M. Partner 50.0 \$821 er Jeffrey Partner 8.0 \$821 Hillary Partner 2.2 \$700 Robert J. Partner 86.4 \$821 Robert J. Partner 2.0 \$769 Robert J. Partner 6.3 \$700 William Partner 6.3 \$700 Paul Partner 1.1 \$700 Paul Partner 83.0 \$769 Karen Partner 83.0 \$769 Karen M. Executive Director 45.4 \$733 Richard W. Executive Director 3.9 \$754 Coleen Senior Manager 11 \$719 Karen M. Senior Manager 15.6 \$656 Charles J. Senior Manager 15.6 \$656 Gerard Senior Manager 16.5 \$656				Retainer Paid	\$0	Expenses Requested	
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witz Chris Partner 2.0 witz Howard Partner 1.1 William Partner 6.3 Paul Partner 83.0 Howard J. Partner 83.0 Karen Executive Director 45.4 Richard W. Executive Director 3.9 Coleen Senior Manager 11 n Karen M. Senior Manager 0.6 Charles J. Senior Manager 15.6 Gerard Senior Manager 70.1 Gerard Senior Manager 44.8 Elizabeth R. Senior Manager 16.5 Lisa S. Senior Manager 16.5	Mason	Robert J.	Partner		86.4	\$821	
witz Howard Partner 1.1 William Partner 6.3 Paul Partner 1.1 Howard J. Partner 83.0 t Karen Executive Director 45.4 Richard W. Executive Director 3.9 Coleen Senior Manager 11 n Karen M. Senior Manager 0.6 Charles J. Senior Manager 15.6 Gerard Senior Manager 70.1 Gerard Senior Manager 44.8 Elizabeth R. Senior Manager 16.5 Lisa S. Senior Manager 16.5 Manager 47.5	Ohmes	Chris	Partner		2.0	\$769	
William Pattner 6.3 Paul Pautner 1.1 Howard J. Partner 83.0 t Karen Executive Director 45.4 Richard W. Executive Director 3.9 Coleen Senior Manager 11 Karen M. Senior Manager 0.6 Charles J. Senior Manager 15.6 Gerard Senior Manager 70.1 Gerard Senior Manager 44.8 Elizabeth R. Senior Manager 16.5 Lisa S. Senior Manager 16.5 Maclar Manager 47.5	Rabinowitz	Howard	Partner			\$700	
Paul Partner 1.1 Howard J. Partner 83.0 t Karen Executive Director 45.4 Richard W. Executive Director 3.9 Coleen Senior Manager 11 Maren M. Senior Manager 0.6 Charles J. Senior Manager 70.1 Gerard Senior Manager 44.8 Elizabeth R. Senior Manager 14.5 Lisa S. Senior Manager 16.5 Maclar Manager 47.5	Schlich	William	Partner		6.3	\$700	
t Howard J. Partner 83.0 t Karen Executive Director 45.4 Richard W. Executive Director 3.9 Coleen Senior Manager 11 Karen M. Senior Manager 0.6 Charles J. Senior Manager 15.6 Gerard Senior Manager 70.1 Gerard Senior Manager 44.8 Elizabeth R. Senior Manager 14.5 Lisa S. Senior Manager 16.5 Maclar Manager 47.5	Stroud	Paul	Partner		1.1	\$700	
t Karen Executive Director 45.4 Richard W. Executive Director 3.9 Coleen Senior Manager 11 Karen M. Senior Manager 0.6 Charles J. Senior Manager 15.6 Gerard Senior Manager 70.1 Gerard Senior Manager 44.8 Elizabeth R. Senior Manager 16.5 Lisa S. Senior Manager 16.5 Maclar Manager 47.5	lucker	Howard J.	Partner		83.0	\$769	
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Coleen Senior Manager 11 n Karen M. Senior Manager 0.6 Charles J. Senior Manager 15.6 Gerard Senior Manager 70.1 Gerard Senior Manager 44.8 Elizabeth R. Senior Manager 16.5 Lisa S. Senior Manager 47.5	Stern	Richard W.	Executive Director		3.9	\$754	
n Karen M. Senior Manager 0.6 Charles J. Senior Manager 15.6 Gerard Senior Manager 70.1 Gerard Senior Manager 44.8 Elizabeth R. Senior Manager 14.5 Lisa S. Senior Manager 16.5 Maclar Manager 47.5	Blakely	Coleen	Senior Manager		11	\$719	
Charles J. Senior Manager 15.6 Gerard Senior Manager 70.1 Gerard Senior Manager 44.8 Elizabeth R. Senior Manager 14.5 Lisa S. Senior Manager 16.5 Maclar Manager 47.5	Erickson	Karen M.	Senior Manager		0.6	\$656	
Gerard Senior Manager 70.1 Gerard Senior Manager 44.8 Elizabeth R. Senior Manager 14.5 Lisa S. Senior Manager 16.5 Maclar Manager 47.5	Gengler	Charles J.	Senior Manager		15.6	\$650	
Gerard Senior Manager 44.8 Elizabeth R. Senior Manager 14.5 Lisa S. Senior Manager 16.5 Maclar Manager 47.5	Gruner	Gerard	Senior Manager		70.1	\$550	
Elizabeth R. Senior Manager 14.5 Lisa S. Senior Manager 16.5 Maclar Manager 47.5	Gruner	Gerard	Senior Manager		44.8	\$500	
Lisa S. Senior Manager 16.5 anas Maclar Manager 47.5	Harvey	Elizabeth R.	Senior Manager		14.5	\$656	
Maclar Manager 47.5	Joire	Lisa S.	Senior Manager		16.5	\$656	
	Ampanas	Maclar	Manager		47.5	\$425	

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UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

	v	
In re	:	Chapter 11 Case No.
LEHMAN BROTHERS HOLDINGS INC., et al.,	:	08-13555 (JMP)
Debtors.	:	(Jointly Administered)
	:	
	: X	

FIRST INTERIM FEE APPLICATION OF ERNST & YOUNG LLP FOR ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED AND FOR REIMBURSEMENT OF EXPENSES AS AUDITORS AND TAX SERVICES PROVIDERS TO THE DEBTORS AND DEBTORS-IN-POSSESSION FOR THE PERIOD FROM SEPTEMBER 15, 2008 THROUGH JANUARY 31, 2009

Name of Applicant:	Ernst & Young LLP
Authorized to Provide Professional Services to:	the above-captioned debtors and debtors-in- possession
Date of Retention:	January 15, 2009, nunc pro tunc to September 15, 2008
Period for which compensation and reimbursement are sought:	September 15, 2008 through January 31, 2009
Amount of Compensation sought as actual, reasonable, and necessary:	\$552,700.00
Amount of Expense Reimbursement sought as actual, reasonable, and necessary:	\$0.00
This is a(n): monthlyX interim	final application
Prior Fee Applications Filed:	

Date Filed	Period Covered	Fees	Expenses
None			

COMPENSATION BY PROFESSIONAL SEPTEMBER 15, 2008 THROUGH JANUARY 31, 2009

Last Name	First Name	Title	Total Hours Billed	Hourly Billing Rate	Total Compensation
Blank	Jacob M.	Partner	50.0	\$821	\$41,050.00
Gotlinger	Jeffrey	Partner	8.0	\$821	\$6,568.00
Hansen	Hillary	Partner	2.2	\$700	\$1,540.00
Mason	Robert J.	Partner	86.4	\$821	\$70,934.40
Ohmes	Chris	Partner	2.0	\$769	\$1,538.00
Rabinowitz	Howard	Partner	1.1	\$700	\$770.00
Schlich	William	Partner	6.3	\$700	\$4,410.00
Stroud	Paul	Partner	1.1	\$700	\$770.00
Tucker	Howard J.	Partner	83.0	\$769	\$63,827.00
Lambert	Karen	Executive Director	45.4	\$733	\$33,278.20
Stern	Richard W.	Executive Director	3.9	\$754	\$2,940.60
Blakely	Coleen	Senior Manager	11	\$719	\$7,909.00
Erickson	Karen M.	Senior Manager	0.6	\$656	\$393.60
Gengler	Charles J.	Senior Manager	15.6	\$650	\$10,140.00
Gruner	Gerard	Senior Manager	70.1	\$550	\$38,555.00
Gruner	Gerard	Senior Manager	44.8	\$500	\$22,400.00
Harvey	Elizabeth R.	Senior Manager	14.5	\$656	\$9,512.00
Joire	Lisa S.	Senior Manager	16.5	\$656	\$10,824.00
Ampanas	Maclar	Manager	47.5	\$425	\$20,187.50
Constantinesco	Nicholas	Manager	1.0	\$425	\$425.00
Dunkin	Jared Ian	Manager	3.4	\$581	\$1,975.40
Zafiridis	Stavros S.	Manager	30.65	\$500	\$15,325.25
Zafiridis	Stavros S.	Manager	198.65	\$425	\$84,426.00
Aldridge	Frank Stuckey	Senior	53.1	\$250	\$13,275.00
Christianson	Tonya Lynn	Senior	1.5	\$431	\$646.50
Croteau	Sean	Senior	58.5	\$387	\$22,639.50
Elacqua	Amelia	Senior	2.0	\$428	\$856.00
Hobbs	Barbara T.	Senior	4.5	\$428	\$1,926.00
Iwanami	Ryutaro	Senior	84.0	\$250	\$21,000.00
Kapios	Patrick	Senior	12.5	\$387	\$4,837.50
Rodda	Caroline Antonia	Senior	4.1	\$250	\$1,025.00
Scanlon	Gary R.	Senior	7.7	\$431	\$3,318.70
Schwartz	Jason D.	Senior	11.6	\$250	\$2,900.00
Bhatti	Shiraz A.	Staff	85.2	\$160	\$13,632.00
Cuevas-Ramirez	Audy	Staff	32.0	\$160	\$5,120.00
Horwitz	Erica Diane	Staff	2.9	\$160	\$464.00
Li	Wei	Staff	9.5	\$160	\$1,520.00
Su	Richard W.	Staff	20.3	\$164	\$3,329.20
Sun	Amy	Staff	28.2	\$160	\$4,512.00
Sutherland	Stephanie L.	Staff	12.5	\$160	\$2,000.00
		Totals			

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		1.173.80	\$552,700.00	
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Compensation

\$552,700.00

Total Hours

1,173.80

Blended Rate

\$470.86

Dated: April 7, 2009

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COMPENSATION BY PROJECT CATEGORY SEPTEMBER 15, 2008 THROUGH JANUARY 31, 2009

Project Category	Total Hours	Total Fees
Audit and Audit Related	138.65	\$74,410
Tax Services	434.60	\$288,768
Fee / Employment Applications	600.55	\$189,523
TOTAL	1,173.80	\$552,700.00

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EXPENSE SUMMARY SEPTEMBER 15, 2008 THROUGH JANUARY 31, 2009

Expense Category	Service Provider (if applicable)	Total Expenses
Transportation	N/A	
Meals	N/A	
Lodging	N/A	
TOTAL		\$0.00

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

In re : Chapter 11 Case No.

LEHMAN BROTHERS HOLDINGS INC., et al., : 08-13555 (JMP)

Debtors. : (Jointly Administered)

:

FIRST INTERIM FEE APPLICATION OF ERNST & YOUNG LLP FOR ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED AND FOR REIMBURSEMENT OF EXPENSES AS AUDITORS AND TAX SERVICES PROVIDERS TO THE DEBTORS AND DEBTORS-IN-POSSESSION FOR THE PERIOD FROM SEPTEMBER 15, 2008 THROUGH JANUARY 31, 2009

Pursuant to sections 330 and 331 of title 11 of the United States Code (the "Bankruptcy Code"), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and the *Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code and Bankruptcy Rule 2016(a) Establishing Procedures for Interim Monthly Compensation and Reimbursement of Expenses of Professionals* [Docket No. 1388] (the "Compensation Order"), Ernst & Young LLP ("E&Y") hereby files this First Interim Fee Application for Allowance of Compensation for Services Rendered and for Reimbursement of Expenses as Counsel to the Debtors and Debtors-in-Possession for the Period from September 15, 2008 through January 31, 2009 (the "Application"). By this Application, E&Y seeks interim allowance pursuant to the Compensation Order with respect to the sums of \$552,700.00 as compensation and \$0.00 for reimbursement of actual and necessary expenses for a total of \$552,700.00 for the period September 15, 2008 through and including January 31, 2009 (the "Compensation Period"). In support of this Application, E&Y respectfully represents as follows:

Background

- 1. On September 15, 2008 (the "Petition Date"), the above-captioned debtors and debtors-in-possession (collectively, the "Debtors") filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code.
- 2. E&Y was retained effective as of the Petition Date by this Court's Order dated January 15, 2009, *nunc pro tunc* to the Petition Date (the "Retention Order"). The Retention Order authorized E&Y to be compensated on an hourly basis and to be reimbursed for actual and necessary out-of-pocket expenses.

Compensation Paid and Its Source

- 3. All services for which compensation is requested by E&Y were performed for or on behalf of the Debtors.
- 4. E&Y has received no payment and no promises for payment from any source for services rendered or to be rendered in any capacity whatsoever in connection with the matters covered by this Application. There is no agreement or understanding between E&Y and any other person other than the directors of E&Y for the sharing of compensation to be received for services rendered in these cases.

Fee Application

5. The daily time detail for the E&Y professionals that provided services during the Compensation Period is attached hereto as Exhibit A. To the best of E&Y's knowledge, this Application complies with sections 330 and 331 of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, the Guidelines adopted by the Office of the United States Trustee, Bankr. S.D.N.Y. L.R. 2016-1, Administrative Order M-151 of the Southern District of New York and the Compensation Order.

Actual and Necessary Expenses

6. E&Y incurred no reimbursable expenses during the Compensation Period.

Summary of Services Rendered

7. E&Y, by and through its professionals, has performed all necessary professional services which are described and narrated in detail hereinafter.

Summary of Services By Project

8. The services rendered by E&Y during the Compensation Period can be grouped into the categories set forth below. These categories are generally described below, with a more detailed identification of the actual services provided set forth on the attached Exhibit A. The professionals who rendered services relating to each category are identified, along with the number of hours for each individual and the total compensation sought for each category, in Exhibit A attached hereto.

A. Audit and Audit Related

Fees: \$74,410; Total Hours: 138.65

This category includes all matters related to the provision of audit and audit related services, including the provision of advisory services and continuing education support and assistance with and review of regulatory or other filings.

B. Tax Services

Fees: \$288,768; Total Hours: 434.60

This category includes all matters related to the provision of tax services to the Debtors, including 382 analysis and issues, the investment tax credit project, research and development services related to IRS examination assistance.

C. Administrative [Fee / Employment Applications]

Fees: \$189,523; Total Hours: 600.55

This category includes all matters related to preparing applications to retain E&Y and related affidavits and engagement letters, and all time spent preparing, reviewing, filing, circulating and/or relating to monthly invoices and fee statements and applications for E&Y.

Valuation of Services

9. Professionals of E&Y have expended a total of 1,173.80 hours in connection with this matter during the Compensation Period, as follows:

Last Name	First Name	Title	Total Hours Billed	Hourly Billing Rate	Total Compensation
Blank	Jacob M.	Partner	50.0	\$821	\$41,050.00
Gotlinger	Jeffrey	Partner	8.0	\$821	\$6,568.00
Hansen	Hillary	Partner	2.2	\$700	\$1,540.00
Mason	Robert J.	Partner	86.4	\$821	\$70,934.40
Ohmes	Chris	Partner	2.0	\$769	\$1,538.00
Rabinowitz	Howard	Partner	1.1	\$700	\$770.00
Schlich	William	Partner	6.3	\$700	\$4,410.00
Stroud	Paul	Partner	1.1	\$700	\$770.00
Tucker	Howard J.	Partner	83.0	\$769	\$63,827.00
Lambert	Karen	Executive Director	45.4	\$733	\$33,278.20
Stern	Richard W.	Executive Director	3.9	\$754	\$2,940.60
Blakely	Coleen	Senior Manager	11	\$719	\$7,909.00
Erickson	Karen M.	Senior Manager	0.6	\$656	\$393.60
Gengler	Charles J.	Senior Manager	15.6	\$650	\$10,140.00
Gruner	Gerard	Senior Manager	70.1	\$550	\$38,555.00
Gruner	Gerard	Senior Manager	44.8	\$500	\$22,400.00
Harvey	Elizabeth R.	Senior Manager	14.5	\$656	\$9,512.00
Joire	Lisa S.	Senior Manager	16.5	\$656	\$10,824.00
Ampanas	Maclar	Manager	47.5	\$425	\$20,187.50
Constantinesco	Nicholas	Manager	1.0	\$425	\$425.00
Dunkin	Jared Ian	Manager	3.4	\$581	\$1,975.40
Zafiridis	Stavros S.	Manager	30.65	\$500	\$15,325.25
Zafiridis	Stavros S.	Manager	198.65	\$425	\$84,426.00
Aldridge	Frank Stuckey	Senior	53.1	\$250	\$13,275.00
Christianson	Tonya Lynn	Senior	1.5	\$431	\$646.50
Croteau	Sean	Senior	58.5	\$387	\$22,639.50
Elacqua	Amelia	Senior	2.0	\$428	\$856.00

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		Totals	1,173.80		\$552,700.00
Sutherland	Stephanie L.	Staff	12.5	\$160	\$2,000.00
Sun	Amy	Staff	28.2	\$160	\$4,512.00
Su	Richard W.	Staff	20.3	\$164	\$3,329.20
Li	Wei	Staff	9.5	\$160	\$1,520.00
Horwitz	Erica Diane	Staff	2.9	\$160	\$464.00
Cuevas-Ramirez	Audy	Staff	32.0	\$160	\$5,120.00
Bhatti	Shiraz A.	Staff	85.2	\$160	\$13,632.00
Schwartz	Jason D.	Senior	11.6	\$250	\$2,900.00
Scanlon	Gary R.	Senior	7.7	\$431	\$3,318.70
Rodda	Caroline Antonia	Senior	4.1	\$250	\$1,025.00
Kapios	Patrick	Senior	12.5	\$387	\$4,837.50
Iwanami	Ryutaro	Senior	84.0	\$250	\$21,000.00
Hobbs	Barbara T.	Senior	4.5	\$428	\$1,926.00

The daily detailed time records of the work performed by these persons is fully set forth in Exhibit A attached hereto. The reasonable value of the services rendered by E&Y to the Debtors during the Compensation Period is \$552,700.00.

10. In accordance with the factors enumerated in section 330 of the Bankruptcy Code, it is respectfully submitted that the amount requested by E&Y is fair and reasonable given (a) the complexity of these cases, (b) the time expended, (c) the nature and extent of the services rendered, (d) the value of such services, and (e) the costs of comparable services other than in a case under this title.

WHEREFORE, E&Y respectfully requests that the Court authorize that for the period September 15, 2008 through January 31, 2009, an interim allowance be made to E&Y pursuant to the terms of the Compensation Order, with respect to the sum of \$552,700.00 as compensation for necessary professional services rendered, and the sum of \$0.00 as reimbursement of actual necessary costs and expenses, for a total of \$552,700.00 and that any portion of such sums that remains unpaid be authorized for payment by the Debtors, and for such other and further relief as this Court may deem just and proper.

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Dated: April <u>1</u>, 2009

Respectfully submitted,

William Schlich

Ernst & Young LLP

5 Times Square

New York, New York

Tel.: (212) 773-3233

Auditors and Tax Services Providers for the Debtors and Debtors-in-Possession

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EXHIBIT A

Last Name	First Name	Title	Date of Service	Note	Time	Hot Ra		In	Total dividual
Al - Audit ar	ıd Audit Related								
Gengler	Charles J.	Senior Manager	9/17/2008	Independence monitoring; in preparation of affidavit, internal team meeting to discuss procedural issues with respect to bankruptcy and	1.10	s	650	s	715
Gruner	Gerard	Senior Manager	9/17/2008	allowable services. Independence monitoring; in preparation of affidavit, internal team meeting to discuss procedural issues with respect to bankruptcy and	1.10	s	550	\$	605
Rabinowitz	Howard	Partner	9/17/2008	allowable services. Independence monitoring: in preparation of affidavit, internal team meeting to discuss procedural issues with respect to bankruptcy and allowable services.	1.10	s	700	s	770
Stroud	Paul	Partner	9/17/2008	independence monitoring; in preparation of affidavit, internal team meeting to discuss procedural issues with respect to bankruptcy and allowable services.	1.10	\$	700	\$	770
Zafiridis	Stavros S.	Manager	9/28/2008	Independence monitoring; service coordination requests for LBHI	1.80	\$	500	\$	900
Gengler	Charles J.	Senior Manager	10/1/2008	Independence monitoring; in preparation of affidavit, internal team meeting to discuss procedural issues with respect to bankruptcy and allowable services.	0.50	s	650	\$	325
Gruner	Gerard	Senior Manager	10/3/2008	Independence monitoring; coordination of service requests and	3.20	\$	550	\$	1,760
Gruner	Gerard	Senior Manager	10/6/2008	independence assessments. Independence monitoring, coordination of service requests and	4.10	\$	550	\$	2,255
Gruner	Gerard	Senior Manager	10/7/2008	independence assessments. Meeting with David Coles (A&M) and Bill Fox (A&M) to discuss auditor retention, services to be provided to the debtors, and various accounting related topics including subsidiaries and trading.	1.30	\$	550	\$	715
Gruner Hansen	Gerard Hillary	Senior Manager Partner	10/7/2008 10/7/2008	Attendance at LBHI Audit Committee meeting Meeting with David Coles (A&M) and Bill Fox (A&M) to discuss auditor retention, services to be provided to the debtors, and various accounting related topics including subsidiaries and trading.	0.90 1.30	\$	550 700	s s	495 910
Hansen Schlich	Hillary William	Partner Partner	10/7/2008 10/7/2008	Attendance at LBHI Audit Committee meeting Meeting with David Coles (A&M) and Bill Fox (A&M) to discuss auditor retention, services to be provided to the debtors, and various accounting related topics including subsidiaries and trading.	0.90 1.30		700 700		630 910
Schlich	William	Partner	10/7/2008	Attendance at LBHI Audit Committee meeting	0.90	s	700	\$	630
Gruner	Gerard	Senior Manager	10/13/2008	Independence monitoring; coordination of service requests and	1.90	\$	550	s	1,045
Gruner	Gerard	Senior Manager	10/14/2008	independence assessments. Independence monitoring; coordination of service requests and	2.10	\$	550	s	1,155
Gruner	Gerard	Senior Manager	10/22/2008	independence assessments. Independence monitoring; coordination of service requests and	3.10	\$	550	s	1,705
Gruner	Gerard	Senior Manager	10/23/2008	independence assessments. Meeting with David Coles (A&M) and Bill Fox (A&M) to discuss auditor retention, services to be provided to the debtors, and various accounting related topics including subsidiaries and trading.	3.60	\$	550	s	1,980
Gruner	Gerard	Senior Manager	10/23/2008	Independence monitoring; coordination of service requests and	0.90	s	550	s	495
Gruner	Gerard	Senior Manager	10/24/2008	independence assessments. Independence monitoring; coordination of service requests and independence assessments.	3.90	\$	550	s	2,145
Gruner	Gerard	Senior Manager	10/27/2008	Preparation of private equity and real estate fund analysis requested by	2.20	s	550	s	1,210
Gruner	Gerard	Senior Manager	10/29/2008	Bill Fox (A&M) Preparation of private equity and real estate fund analysis requested by	2.30	\$	550	\$	1,265
Zafiridis	Stavros S.	Manager	10/29/2008	Bill Fox (A&M). Independence monitoring; 'Meeting with Barclays engagement team to discuss services that EY is being requested to perform relating to Lehman.	0.75	s	500	\$	375
Gruner	Gerard	Senior Manager	10/30/2008	Preparation of private equity and real estate fund analysis requested by	1.40	\$	550	\$	770
Zafiridis	Stavros S.	Manager	11/3/2008	Bill Fox (A&M) Preparation of global audit fees analysis as requested by David Coles	3.60	s	500	s	1,800
Zafiridis	Stavros S.	Manager	11/4/2008	(A&M) for the upcoming Audit Committee meeting. Independence monitoring, 'meeting with Barclays team to discuss	1.30	\$	500	\$	650
Gruner	Gerard	Senior Manager	11/5/2008	services and description in affidavit. Meeting with David Coles (A&M) to discuss status of international	0.40	s	550	\$	220
Zafiridis	Stavros S.	Manager	11/5/2008	entities and Audit Committee pre-approvals. Preparation of global audit fees analysis as requested by David Coles (A&M) in preparation of the upcoming Audit Committee meeting.	2,20	s	500	\$	1,100
Gengler	Charles J.	Senior Manager	11/6/2008	Preparation of global tax fees analysis as requested by David Coles (A&M) in preparation of the upcoming Audit Committee meeting.	0.50	s	650	\$	325
Gengler	Charles J.	Senior Manager	11/6/2008	Preparation of global tax fees analysis as requested by David Coles (A&M) in preparation of the upcoming Audit Committee meeting.	2.00	\$	650	s	1,300
Zafiridis	Stavros S.	Manager	11/11/2008	Independence monitoring; meeting with Barclays team to discuss	0.40	s	500	\$	200
Gruner Zafiridis	Gerard Stavros S.	Senior Manager Manager	11/19/2008 11/19/2008	services and description in affidavit. FAS 157 and fair value consultation with Bill Fox (A&M). Independence monitoring; service requests coordination and determination of allowable services.	0.70 2.20	-	550 500		385 1,100
Gruner	Gerard	Senior Manager	12/1/2008	Call with David Coles and internal counsel/Weil to discuss engagement	0.40	s	550	s	220
Schwartz	Jason D.	Senior	12/3/2008	letter points. Independence procedures; independence checklist	2.10	\$	250	s	525

Last Name	First Name	Title	Date of Service	Note	Time		Hourly Rate	In	Total dividual
Gruner	Gerard	Senior Manager	12/4/2008	Call with David Coles (A&M) and internal council/Weil to discuss	0.30		550	- S	165
				engagement letter points.	0.50	٠	300	•	103
Schwartz	Jason D.	Senior	12/4/2008	Independence procedures; independence checklist	1.00		250	\$	250
Gruner	Gerard	Senior Manager	12/10/2008	Meeting with LBHI/A&M to identify and analyze processes affected by	y 2.20	\$	550	S	1,210
C	C	C 1 1	12/11/2000	the transition services agreement.				_	
Gruner	Gerard	Senior Manager	12/11/2008	Meeting with LBHI/A&M to identify and analyze processes affected to	y 1.50	\$	550	\$	825
Gengler	Charles J.	Senior Manager	12/15/2008	the transition services agreement. Independence monitoring: pre-approval services	2.20	•	650	s	1,430
Zafiridis	Stavros S.	Manager	12/15/2008	Preparation of fees collected for managed entities as requested by	4.20		500	5	2,100
	DM1100 D.		12.15.2550	A&M.	4.20	•	300	•	2,100
Gengler	Charles J.	Senior Manager	12/16/2008	Independence monitoring: pre-approval services	0.50	\$	650	S	325
Gruner	Gerard	Senior Manager	12/16/2008	TSA accounting process review with LBHI.	2.20		550	s	1,210
Gruner	Gerard	Senior Manager	12/16/2008	Independence monitoring; coordination of service requests and	3.00		550	\$	1,650
				independence assessments.					
Zafiridis	Stavros S.	Manager	12/16/2008	Independence monitoring; team wide communications/ confirmations of	f 1.90	2	500	\$	950
Commen	C1	0	13/17/2000	pre-approval requests.					
Gruner Schwartz	Gerard Jason D.	Senior Manager	12/17/2008	TSA accounting process review with LBHI.	0.80		550	\$	440
Schwartz	Jason D.	Senior	12/17/2008	Independence procedures; preparation of independence checklist - ISM draft	1,50	\$	250	\$	375
Gengler	Charles J.	Senior Manager	12/18/2008	Independence procedures: pre-approval services	1.30		650	\$	845
		5 mor	12.10/2000	indepondence procedures, pre approvar services	1.50	•	030	•	043
Gruner	Gerard	Senior Manager	12/18/2008	TSA accounting process review with LBHI.	0.60	\$	550	\$	330
Gruner	Gerard	Senior Manager	12/18/2008	Independence monitoring; coordination of service requests and	4.10	\$	550	S	2,255
				independence assessments.					
Zafiridis	Stavros S.	Manager	12/18/2008	Preparation of fees for managed entities as requested by A&M.	5.30		500	\$	2,650
Gengler	Charles J.	Senior Manager	12/19/2008	Independence monitoring: Pre-approval services	2.00		650	\$	1,300
Gruner	Gerard	Senior Manager	12/19/2008	TSA accounting process review with LBHI.	0.60	\$	550	\$	330
Zafiridis	Stavros S.	Manager	12/19/2008	Independence monitoring; preapproval coordination of services	2.30	\$	500	\$	1,150
Gengler	Charles J.	Senior Manager	12/22/2008	Detail tax compliance analysis prepared for A&M in preparation for	2.00	\$	650	\$	1,300
_				the audit committee meeting					
Gruner	Gerard	Senior Manager	12/22/2008	Work with LBHI/A&M on TSA for audit assistance.	3.20		550	\$	1.760
Gruner	Gerard	Senior Manager	12/23/2008	Meeting with David Coles, Bill Fox, and Deep Parekh to discuss	1.20	\$	550	\$	660
Schlich	William	Destruction	12/22/2008	agenda for upcoming LBHI Audit Committee meeting.		_			
Schlich	wiiiiam	Partner	12/23/2008	Meeting with David Coles, Bill Fox, and Deep Parekh to discuss	1.20	s	700	\$	840
Zafiridis	C+ C	M	12/22/2000	agenda for upcoming LBHI Audit Committee meeting.		_			
Zannois	Stavros S.	Manager	12/23/2008	Meeting with David Coles, Bill Fox, and Deep Parekh to discuss	1,20	\$	500	\$	600
Gengler	Charles J.	Cantan Managan	176/2000	agenda for upcoming LBHI Audit Committee meeting.					
Gengler	Charles 1.	Senior Manager	1/6/2009	Detail tax compliance analysis prepared for A&M in preparation for	2.00	\$	650	2	1,300
Gruner	Gerard	Senior Manager	1/6/2009	The Audit Committee meeting.	0.70		550	•	205
Grunor	GCIAIG	action manager	1/0/2009	LBHI Audit Committee preparation; review of accounting position on fair value option	0.70	3	550	\$	385
Gengler	Charles J.	Senior Manager	1/7/2009	Detail tax compliance analysis prepared for A&M in preparation for	0.50	•	650		325
		avinor manager	17772007	the audit committee meeting.	0.50	•	030	,	323
Gruner	Gerard	Senior Manager	1/7/2009	LBHI Audit Committee preparation; review of accounting position on	2.80	ç	550	•	1,540
				fair value option	2,00		550	•	1,540
Gengler	Charles J.	Senior Manager	1/8/2009	Detail tax compliance analysis prepared for A&M in preparation for	1.00	\$	650	2	650
				the audit committee meeting		-		•	
Gruner	Gerard	Senior Manager	1/8/2009	LBHI Audit Committee preparation; work with Deep Parekh of A&M	3.60	\$	550	\$	1,980
_									
Gruner	Gerard	Senior Manager	1/9/2009	LBHI Audit Committee preparation; work with Deep Parekh of A&M	0,80	\$	550	\$	440
7-6-14	Ct. C		10000						
Zafiridis	Stavros S.	Manager	1/9/2009	Tax services analysis for audit committee meeting. Deep Parekh	1.60	\$	500	\$	800
C		0 : 14		requested a detail break out analysis for estimated 2009 fees.					
Gruner	Gerard	Senior Manager	1/12/2009	Audit Committee meeting preparation and attendance; review of	0.60	\$	550	\$	330
Cahanasta	Jason D.	C	1/12/2000	financial information filed on Form 8-K.					
Schwartz	Jason D.	Senior	1/12/2009	Independence procedures; family tree reconciliation update for	2.50	2	250	2	625
Schwartz	Jason D.	Senior	1/12/2009	individuals in financial reporting oversight roles. Independence procedures: BRET search	3.00		250		***
Gruner	Gerard	Senior Manager	1/13/2009		3.00	S		\$	750
Schlich	William	Partner	1/13/2009	Audit Committee meeting preparation and attendance.	1,60	Ş		ŝ	880
Schlich	William	Partner		Audit Committee meeting preparation and attendance. Review of financial information filed on Form 8-K.	1.60	\$	700	\$	1,120
Gruner	Gerard		1/13/2009		0.50			S	350
		Senior Manager	1/15/2009	Service related requests.	2.00	-		S	1,100
Gruner	Gerard	Senior Manager	1/16/2009	Review of financial information filed on Form 8-K.	0.70			\$	385
Gruner	Gerard	Senior Manager	1/22/2009	Review of MOR-3 questions and discussion of comments with Cliff Feibus.	0.80	2	550	S	440
Gruner	Gerard	Senior Manager	1/23/2009	Review of MOR-3 questions and discussion of comments with Cliff	0.40		550	c	220
Gruner	Gerard	-		•	0.40			\$	220
O. u.i.o.i	Consid	Senior Manager	1/26/2009	TSA related call with Barclays and LBH	0.50	3	550	\$	275
Gruner	Gerard	Senior Manager	1/26/2009	TSA related call with Barclays and LBHI	1.10	e	E E O		
Zafiridis	Stavros S.	Manager	1/27/2009	Review of the independence work by Jason Schwartz		\$		\$	605
		-		·				\$	950
Gruner	Gerard	Senior Manager	1/28/2009	Preparation for upcoming Audit Committee Meeting.	0.50	\$	550	\$	275
Schwartz	Jason D.	Senior	1/28/2009	Industrandamen propositioner dead DCAOD Litter	1.50	_	250	_	
- communità	Justin D.	Schol	1/20/2009	Independence procedures; draft PCAOB letter	1.50	3	250	\$	375
Gruner	Gerard	Senior Manager	39843	Attendance at LBHI Audit Committee meeting	0.80	c	550	c	440
			2,012		0.60	•	330	,	440
Schlich	William	Partner	1/29/2009	Attendance at LBHI Audit Committee meeting	0.80	\$	700	\$	560
				~					
				Independence/ Determination of allowable services	138,65		-	\$	74,410
					150,03			-	/4,410

Last Name	First Name	Title	Date of Service		Time		Hourly Rate	In	Total dividual
Project Lehman 38	32 Study								
Tucker	Howard J.	Partner	9/18/2008	Worked on 382 analysis- EIP Lehman.	3.40	s	769	s	2.615
Tucker	Howard J.	Partner	9/19/2008	Worked on 382 analysis- EIP Lehman.	2.60		769	S	1,999
Horwitz	Erica Diane	Staff	9/20/2008	Ran several scenarios for 382 analysis.	2.90		160		464
Lambert	Karen	Executive Director	9/22/2008	382 ownership change calculation model, including review of testing	7.40		733		5,424
Lambert	Karen	Executive Director	9/22/2008	dates. Conference call with Darryl Steinberg (Lehman) and Howard Tucker	1.00	s	733	\$	733
Stern	Richard W.	Executive Director	9/22/2008	to discuss 382 ownership changes calculation model. Lehman - 2 TC's on 382 issues: Howard , Karen, Stuart G; 2d TC Howard, Karen, people from Lehman	1.90	\$	754	\$	1,433
Tucker	Howard J.	Partner	9/22/2008	Lehman - 382 analysis/ 130's / 138's call with D. Steinberg	3.20	\$	769	s	2,461
Tucker	Howard J.	Partner	9/22/2008	Call with D. Steinberg to discuss 382 analysis/ 130's / 138's.	1.00	\$	769	s	769
Blank	Jacob M.	Partner	9/23/2008	Discussion with Howard Tucker and team re: 382 issues and testing	4.30	Š	821	s	3,530
Lambert	Karen	Executive Director	9/23/2008	dates. 382 ownership change calculation model, including review of testing dates. Discussions with Howard Tucker on testing dates, review	8.00	s	733	s	5,864
Mason	Robert J.	Partner	9/23/2008	analysis trading order Call with Howard Tucker, Richard Stern and Karen Lambert to discuss	1.70	s	821	s	1,396
Stern	Richard W.	Executive Director	9/23/2008	section 382 issues. Lehman - 2 TC's on 382 issues: Howard, Karen, Stuart G; 2d TC	7.00		254		
				Howard, Karen, people from Lehman .	2.00	3	754	3	1,508
Tucker	Howard J.	Partner	9/23/2008	Lehman - discussions on testing dates, review analysis trading order.	3.20	\$	769	\$	2,461
Blank	Jacob M.	Partner	9/24/2008	Discussion with Karen Lambert re: 382 computation model	0.80	\$	821	\$	657
Lambert Lambert	Karen Karen	Executive Director Executive Director	9/24/2008	Preparation of 382 calculation model and discussion.	1.90	S		\$	1,393
Blank	Jacob M.	Partner	9/24/2008	Discussion with Jacob Blank regarding the 382 model.	0.90	\$	733		660
			9/25/2008	Value fluctuation issues and scenario analysis with Howard Tucker.	3.80	\$	821	\$	3,120
Lambert	Karen	Executive Director	9/25/2008	Call with Howard Tucker, Richard Stern, Jerry Mason and Stuart Goldring to discuss treatment of conversion of preferred to common as a testing date. Review of calculations	2.70	\$	733	\$	1,979
Mason	Robert J.	Partner	9/25/2008	Call with Howard Tucker, Richard Stern, Karen Lambert and Stuart Goldring to discuss treatment of conversion of preferred to common as a testing date, call to Marie Milnes-Vasquez to schedule a conference call to discuss	2.00	S	821	s	1,642
Tucker	Howard J.	Partner	9/25/2008	Lehman - Various 382 matters, disc. Goldman and Moran on value fluctuations. Review of various scenarios.	4.30	s	769	\$	3,307
Blank	Jacob M.	Partner	9/26/2008	Section 382 issuesvalue fluctuation	1.70	S	821	2	1,396
Lambert	Karen	Executive Director	9/26/2008	Review of ownership change calculations, testing dates, and trading order	2.20	s	733		1,613
Tucker	Howard J.	Partner	9/26/2008	Lehman - 382 issues - memo preparation.	2.20	s	769	e	1,692
Blank	Jacob M.	Partner	9/28/2008	Review Karen Lambert computation models.		Š	821		985
Tucker	Howard J.	Partner	9/28/2008	Lehman - Review R. Lambert models and prep Call on Monday	2.10	S	769		1,615
Blank	Jacob M.	Partner	9/29/2008	Call with Howard Tucker, Lisa Joire, Jerry Mason to Marie Milnes- Vasquez and Lew Brickates (of IRS Corporate) to discuss application of section 382(l)(3)(C) and obtaining a ruling permitting adjustments to back out shifts attributable to value fluctuation.	2.60	\$	821	s	2,135
Joire Lambert	Lisa S. Karen	Senior Manager Executive Director	9/29/2008 9/29/2008	Call with IRS on 382 letter ruling Conference calls, revised base case, discuss non-fluctuations model		s s	656 733		328 5,424
		_		with Howard	7.40	•	733	•	3,424
Mason	Robert J.	Partner	9/29/2008	Call with Howard Tucker, Lisa Joire, Jacob Blank to Marie Milnes- Vasquez and Lew Brickates (of IRS Corporate) to discuss application of section 382(J)(3)(C) and obtaining a ruling permitting adjustments to back out shifts attributable to fluctuation in va	2.60	s	821	S	2,135
Mason	Robert J.	Partner	9/29/2008	Call with Howard Tucker, Lisa Joire, Jacob Blank to Marie Milnes- Vasquez and Lew Brickates (of IRS Corporate) to discuss application of section 382(I)(3)(C) and obtaining a ruling permitting adjustments to back out shifts attributable to fluctuation in va	2.40	\$	821	s	1,970
Tucker	Howard J.	Partner	9/29/2008	Lehman - discuss issues with client - discuss conversion issues with	3.40	s	769	s	2,615
Joire	Lisa S.	Senior Manager	9/30/2008	WGM, review Discussion with Karen Lambert and Jerry Mason about owner shift	0.80	\$	656		525
Lambert Mason	Karen Robert J.	Executive Director Partner	9/30/2008 10/1/2008	calculations underlying PLR request Revise base case for true equity info Call with Lisa Joire and Karen Lambert to discuss current shift	2.20		733		1,613
				computation and potential issues to discuss with the IRS	1.00	\$	821	\$	821
Blank Joire	Jacob M.	Partner	10/2/2008	Call with Howard Tucker, Jerry Mason, and Lisa Joire to discuss rulings to be requested.	1.90	\$	821	\$	1,560
Lambert	Lisa S. Karen	Senior Manager	10/2/2008	Discuss 382 issues for PLR request with Jerry Mason		\$	656		328
Mason	Robert J.	Executive Director Partner	10/2/2008 10/2/2008	Revise base case for true equity info		S	733		1,686
		. without	·0/2/2006	Call with Howard Tucker, Jacob Blank, and Lisa Joire to discuss rulings to be requested	1.50	2	821	\$	1,232
Tucker	Howard J.	Partner	10/2/2008	Lehman - discussion with Mason on ruling and review of overall 382 issues	1.60	\$	769	s	1,230
Blank	Jacob M.	Partner	10/3/2008	Call with Howard Tucker, Jerry Mason, Karen Lambert and Stuart Goldring to discuss issues with the IRS with respect to a request for rulings	1.10	S	821	s	903
Lambert	Karen	Executive Director	10/3/2008	Conference calls, revised base case, discuss non-fluctuations model with Howard	2.30	\$	733	s	1,686
Mason	Robert J.	Partner	10/3/2008	Call with Howard Tucker, Jacob Blank, Karen Lambert and Stuart Goldring to discuss issues with the IRS with respect to a request for rulines	2.00	s	821	\$	1,642

Last Name	First Name	Title	Date of Service	Note	Time		Hourly Rate		Total lividual
Tucker	Howard J.	Partner	10/3/2008	Lehman - discussions with Mason and Goldring on ruling - review final	2.20		769	\$	1,692
				draft trading order.				-	-,
Blank	Jacob M.	Partner	10/5/2008	Section 382 research on Trading Order issues	1.20		821		985
Tucker Blank	Howard J. Jacob M.	Partner Partner	10/6/2008	Lehman - Work on trading order for the 381 analysis.	1.30		769	S	1,000
Tucker	Howard J.	Partner	10/8/2008	Section 382 research on Trading Order issues Lehman First day order/ruling issues.	1.10 0.90		821 769	S	903 692
Blank	Jacob M.	Partner	10/10/2008	Lehman - call with Will Gotschell Re: PLR Request & 382 Study	1,30		821	S	1,067
Tucker	Howard J.	Partner	10/10/2008	Lehman - discussion on status trading order.	1.10		769	Š	846
Mason	Robert J.	Partner	10/13/2008	Initial drafting of presumision memorandum regarding requested rulings with respect to implementation of a methodology that	1.20		821		985
Mason	Robert J.	Partner	10/16/2008	implements section 382 (I)(3)(C). Drafting of pre submission memorandum regarding aspects of implementation of a fluctuation in value methodology.	3.50	\$	821	\$	2,874
Tucker	Howard J.	Partner	10/16/2008	Lehman status of pre-file memo	1.10	\$	769	\$	846
Mason	Robert J.	Partner	10/17/2008	Revisions to pre submission memorandum	2.00		821	\$	1,642
Mason	Robert J.	Partner	10/20/2008	Drafting of pre submission memorandum regarding implementation of a fluctuation in value methodology; call with Howard Tucker to discuss.	6.80	\$	821	s	5,583
Tucker	Howard J.	Partner	10/20/2008	Lehman - work on issues related to first day orders.	1.60	\$	769	s	1,230
Lambert	Karen	Executive Director	10/21/2008	13G filers, pre-submission letter.	1.40	\$	733		1,026
Mason	Robert J.	Partner	10/21/2008	Revision to pre submission memorandum to reflect review comments of Lisa Joire; transmittal of revised draft to Howard Tucker.	1.50	\$	821	\$	1,232
Tucker	Howard J	Partner	10/21/2008	Lehman - begin review of pre-sub memo	0.90		740	·	600
Lambert	Karen	Executive Director	10/22/2008	13G filers, pre-submission letter, etc	0.50		769 733	S S	692 367
Tucker	Howard J.	Partner	10/27/2008	Lehman - review pre-sub memo	1.20		769	Š	923
Tucker	Howard J.	Partner	10/28/2008	Lehman pre-sub memo/ 1504(a)(y)	1.60			\$	1,230
Tucker	Howard J.	Partner	10/29/2008	Lehman pre sub issues	1.30	Š		Š	1,000
Mason	Robert J.	Partner	11/14/2008	Completion of draft pre submission memo.	2.20	\$	821	s	1,806
Mason	Robert J.	Partner	11/17/2008	Completion of pre submission memorandum.	2.20	S	821	S	1,806
Tucker	Howard J.	Partner	11/17/2008	Lehman review pre-sub memo	1.80	\$	769	8	1,384
Tucker	Howard J.	Partner	11/18/2008	Lehman review pre-sub memo	1.30	2	769	\$	1,000
Tucker Mason	Howard J.	Partner	11/19/2008	Lehman 13D review.	0.40	\$	769	\$	308
Mason	Robert J.	Partner	11/20/2008	Call with Jacob Blank, Howard Tucker and Stuart Goldring to discuss final changes to pre submission conference memo.	1.20	\$	821	\$	985
Tucker	Howard J.	Partner	11/20/2008	Lehman - disc with counsel on pre-sub new 13 D	1.90	\$	769		1.461
Tucker	Howard J.	Partner	11/21/2008	Lehman Franklin Templeton review	1.90	\$	769 769	\$ \$	1,461
Lambert	Karen	Executive Director	11/24/2008	Rerun 382 for FT disposal	2,80		733	\$	846 2,052
Tucker	Howard J.	Partner	11/24/2008	Lehman Discussion with counsel and review 382 calls	1.70		769	Š	1,307
Mason	Robert J.	Partner	11/25/2008	Final revising s to pre submission memorandum; faxsimile submission	2.20			Š	1,806
Tucker	Howard J.	Partner	11/25/2008	to IRS Lehman Discussion with counsel and review 382 calls	1.30	s	769		1.000
Mason	Robert J.	Partner	11/26/2008	Review of owner shift materials (Schedules 13G and Lehman Proxies); call with EY NYC, Weil Gotschal (Stuart Goldring) and creditors; counsel (Milbank) to discuss pre submission conference and response to Franklin Templeton Fund's request to dispose of its	1.70	\$	821	\$	1,000 1,396
Tucker	Howard J.	Partner	11/26/2008	Lehman Discussion with counsel and review 382 calls	1.00	•	****	_	
Blank	Jacob M.	Partner	12/3/2008	Lehman - call with IRS re: PLR request & preparative therefore	1.80			S	1.384
Tucker	Howard J.	Partner	12/3/2008	Lehman - Disc Golding - Review fluctuation issue		S	821 769	\$ \$	411 1,999
Mason	Robert J.	Partner	12/5/2008	Call with Howard Tucker to discuss ruling request timeline.	0.80	S	821	\$	657
Tucker	Howard J.	Partner	12/8/2008	Lehman prepare for pre sub/382 example.	1.20	\$	769	\$	923
Mason	Robert J.	Partner	12/9/2008	Call with Lola Johnson (IRS) to set up phone conference; call with Howard Tucker, Jacob Blank and Stuart Goldring to set up conference and discuss issues.	0.80	Š	821		657
Tucker	Howard J.	Partner	12/9/2008	Lehman - Discussion with Moran - 2848	1.30	\$	769	\$	1,000
Blank	Jacob M.	Partner	12/10/2008	Conference call with Howard Tucker, Jerry Mason, Stuart Goldring, Lola Johnson and Marie Milnes-Vasquez to discuss rulings addressed		š	821		1,478
Mason	Robert J.	Partner	12/10/2008	in pre submission filing Discussion with Howard Tucker in advance of call with IRS; review of pre submission filing; conference call with Howard Tucker, Jacob Blank, Stuart Goldring, Lola Johnson and Marie Milnes-Vasquez to discuss rulings addressed in pre submission filing; initial	3.50	s	821	s	2,874
Tucker	Howard J.	Partner	12/10/2008	Lehman disc Ins/prep for discussion - Post discussion with counsel	1.80	s	769	s	1,384
Joire	Lisa S.	Senior Manager	12/11/2008	Coordinate research and write-ups of technical issues for 382 PLR submission.	1.20	\$	656	s	787
Scanlon	Gary R.	Senior	12/11/2008	Researching and writing on convertible preferred stock / 382 issue for Lisa Joire	3.70		431	\$	1,595
Dunkin Scanlon	Jared Ian Gary R.	Manager Senior	12/12/2008 12/12/2008	Drafted Revenue Procedure 2008-1 checklist for ruling request. Researching and writing on convertible preferred stock / 382 issue for Lisa Joire.	0.90 2.50	\$ \$		s s	523 1,078
Joire	Lisa S.	Senior Manager	12/16/2008	Draft PLR request on 382(l)(3)(C).	5.10	\$	656	\$	3,346
Mason	Robert J.	Partner	12/17/2008	Drafting of ruling request.		\$		\$	2,053
Joire Mason	Lisa S.	Senior Manager	12/18/2008	382 research for Private Letter Ruling request.		\$		\$	394
Mason Mason	Robert J. Robert J.	Partner Partner	12/18/2008 12/19/2008	Drafting of ruling request. Drafting of ruling request; call with Jacob Blank to discuss comments on earlier drafting; call with Marie Milnes-Vasquez to discuss timing	4.00 6.80	\$		\$ \$	3,284 5,583
Blank	Jacob M.	Partner	12/21/2008	of submission. Section 382 issuestrading order in connection with Private Letter	2.90	s	821	s	2,381
Blank	Jacob M.	Partner	12/22/2008	Ruling request Discussion with Mason and Tucker on treatment of non-stock interests	2.60	\$	821	s	2,135
Mason	Robert J.	Partner	12/22/2008	Research on IRS rulings regarding treatment of non-stock interests as stock; drafting of IRS ruling request.	5.20	s	821	s	4,269
Tucker	Howard J.	Partner	12/22/2008	Lehman - Disc - Mason - example on ruling	2.30	\$	769	\$	1.769

Blank Jacob M. Partner 12/23/2008 Tax technical research and analysis for private letter ruling request 0.60	Last Name	First Name	Title	Date of Service		7 30. *		Hourly	-	Total
Mason Robert Partner 1223/2008 Call with Gay's Seath in address the seatile of the recursion code Sub										
Mane					· · · · · ·	0.60	•	821	3	493
Searching Concerns on preferred teack / 122 concerning change for 1.00 3 4.01 5 5.00			Partner	12/23/2008	treatment of conversions of preferred to common pursuant to the term of the preferred as a recapitalization under section 368(a)(1)(E) or a		\$	821	\$	657
Secretary Content					Drafting of technical analysis for IRS ruling request.	7.20	• \$	821	s	5.911
Total	Scanion	Gary R.	Senior	12/23/2008		r 1,50	\$			
Black Sach M Partner 1274/2008 Tax televical seasons and analysis for private inter rules request 1,0 \$ \$ \$ \$ \$ \$ \$ \$ \$	Tucker	Howard J.	Partner	12/23/2008		1.40		7.00		
Tucker	Blank	Jacob M.	Partner							
Location Howard J				12/24/2008	Final drafting of technical analysis for ruling request.	7.20	Š	821	s	5 911
Lebum										
Black						1.30	\$			
Blank Jacob M Purser 1223-12068 Review and commons of Private Letter Reling and necessary 1.30 \$ \$ \$ \$ \$ \$ \$ \$ \$						1.10	\$	821		
Blank Jacob M						1.10	\$	769	\$	846
Blank Jacob M. Partner 10/2009 Review and comment of Private Learn Raling dist Propose 10 10 5 70 5 1.20						3.30	\$	821	\$	2,709
Howard J						0.60	\$	821	\$	493
Blank Jacob M						1.10	\$	821	\$	903
Auton					Lenman - review draft ruing					1.230
Section Section Partner 17/2009 10/2009 12/2					Letter Ruling draft	0.80	\$	821	S	657
Blank Jacob M. Partner 19/2009 Inches 1				1/7/2009		1.20	\$	821	S	985
Bank Jacob M Partner 192009 review of marked up drift frilling request from Magnon 2.00 \$ \$ \$21 \$ \$1.888					Lehman - 1.3 draft ruling review and WGM	1.30	S	769	2	1.000
Masser M										
National Parties 182,000 Review of and comment on, Well Gotchal proposed edits; 4.70 \$ 8.21 \$ 3.359										
Electron Howard J. Partner 10/2009 Call with Princer 10/2009 Call with Howard Tucker, Jacob Blask, Staart Goldring (Wall Gotten) 10/2009 Call with Howard Tucker, Jacob Blask, Staart Goldring (Wall Gotten) 10/2009 Call with Howard Tucker, Jacob Blask, Staart Goldring (Wall Gotten) 10/2009 Call with Howard Tucker, Jacob Blask, Staart Goldring (Wall Gotten) 10/2009 Call with Howard Tucker, Jacob Blask, Staart Goldring (Wall Gotten) 10/2009 Call with Howard Tucker, Jacob Blask, Staart Goldring (Wall Gotten) 10/2009 Call with Howard Tucker, Jacob Blask, Staart Goldring (Wall Gotten) 10/2009 Call with Howard Tucker, Jacob Blask, Staart Goldring (Wall Gotten) 10/2009 Call with Howard Tucker, Jacob Blask, Staart Goldring (Wall Gotten) 10/2009 Call with Howard Tucker, Jacob Blask, Staart Goldring (Wall Gotten) 10/2009 Call with Howard Tucker, Jacob Blask, Staart Goldring (Wall Gotten) 10/2009 Call with Howard Tucker, Jacob Blask, Staart Goldring (Wall Gotten) 10/2009 Call with Howard Tucker, Jacob Blask, Staart Goldring (Wall Gotten) 10/2009 Call with Howard Tucker, Jacob Blask, Staart Goldring (Wall Gotten) 10/2009 Call with Howard Tucker, Jacob Blask, Staart Goldring (Wall Gotten) 10/2009 Call with Howard Tucker, Jacob Blask, Staart Goldring (Wall Gotten) 10/2009 Call with Howard Tucker, Jacob Blask, Staart Goldring (Wall Gotten) 10/2009 Call with Howard Tucker, Jacob Blask, Staart Goldring (Wall Gotten) 10/2009 Call with Howard Tucker, Jacob Blask, Staart Goldri	Mason	Robert J.	Partner	1/8/2009						
Blank	75		_		transmitted mark-up draft to Howard Tucker and Jacob Blank.					-,
Danish Mark Partner 19/2009 Call with Howard Tucker, Lryry Mason Stant Goldring (Weil 180 \$ 21 \$ 1,478						2.80	S	769	\$	2,153
Doublin Jarol Ian Manager 1972009 Prepared nilms resuest checkish per sequent of Liss Jone. 2.50 \$ 5.81 \$ 1.453	ыапк	Jacob M.	Partner	1/9/2009	Gotschal) and Daryl Steinberg (Lehman Brothers) to discuss the draft		\$	821	\$	
Harvey Bluabeth R Senior Manager 19/2009 Assisting Howard Tocker with making changes for fulling request 2.30 \$ 6.56 \$ 1.509 \$ 1.433 \$ 1	Dunkin	Jared Ian	Manager	1/9/2009			_			
Mason Robert J. Partner 1/9/2009 Call with Howard Tacker, Tacob Blank, Stant Goldfring (Wei 130 \$ 5, 22 \$ 1,509										
Tucker										
Tucker Howard J Partner 11/12/09 Research to technical comments from Well Gotten					Gotschal) and Daryl Steinberg (Lehman Brothers) to discuss the draft	1.80	3	821	\$	1,478
Blank Jacob M Partner 1/11/2009 Research on technical comments from Well Gostehal 1.60 \$ \$2.1 \$ 1.314	Tucker	Howard J.	Partner	1/9/2009		2.20		760		1.600
Ehrabeth R	Blank	Jacob M.	Partner	1/11/2009	Research on technical comments from Weil Gotschal					
Partner	Harvey	Elízabeth R.	Senior Manager	1/12/2009	Lehman 382 ruling; changes to ruling request; working with Tonya to review RSU agreements, call with Lehman re: rsu issue; making					
Balank Jacob M. Partner 1/13/2009 Revisions to Private Letter Ruling draft request 2,30 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Tucker	Howard J.	Partner	1/12/2009		***	_			
Harvey					Revisions to Private Letter Buling draft segment					
Hobbs	Harvey	Elizabeth R.			updates to ruling request, call with Lehman and Simpson Thatcher to discuss RSU issue, incorporating WGM, A&M and national tax					
Daire Lisa S	Hobbs	Barbara T.	Senior	1/13/2009	call with Howard Tucker, client, and client's outside legal counsel and	2.10	\$	428	s	899
Mason Robert J	Joire	Lisa S.	Senior Manager	1/13/2009	Section 382 Private Letter Ruling preparation	0.40	•	(5)		201
Howard Howard Partner 1/13/2009 Lehman - letter ruling request 1.0 \$ 769 \$ 3.230	Mason	Robert J.	Partner		Review of, and revision to, draft PLR request					
Blank Jacob M. Partner I/14/2009 Revisions to Private Letter Ruling draft request 1.10 \$ 8.21 \$ 903	Tucker	Howard J.	Partner	1/13/2009						
Eliacqua		Jacob M.	Partner							
Elizadeth R	Christianson	Tonya Lynn	Senior	1/14/2009	Review Lehman employee stock option plans for vesting arrangements					
Harvey Elizabeth R. Senior Manager 1/14/2009 changes to Lehman ruling and reviewing defined terms 1.30 \$ 6.56 \$ 8.53 Hobbs Barbara T. Senior 1/14/2009 anendmp PLR, picking up check from client for PLR ruling 2 Section 382 Private Letter Ruling preparation Joire Lisa S. Senior Manager 1/15/2009 Lehman - Call with Daryl about conversions of P stock 382 study. Harvey Elizabeth R. Senior Manager 1/15/2009 Lehman ruling updates and coordination with client and Alvarez to send ruling to DC call with Howard Tucker, client, and client's outside legal counsel and anendmp PLR ruling 2 Section 382 Private Letter Ruling preparation Joire Lisa S. Senior Manager 1/15/2009 Lehman ruling updates and coordination with client and Alvarez to send ruling to DC call with Howard Tucker, client, and client's outside legal counsel and anendmp PLR ruling 2 Section 382 Private Letter Ruling preparation Joire Lisa S. Senior Manager 1/15/2009 Section 382 Private Letter Ruling preparation Lehman ruling updates and coordination with client and Alvarez to send ruling to DC call with Howard Tucker, client, and client's outside legal counsel and anendmp PLR ruling 2 Send ruling to DC call with Howard Tucker, client, and client's outside legal counsel and alvarez to send ruling to DC call with Howard Tucker, client, and client's outside legal counsel and anendmp PLR ruling 2 Section 382 Private Letter Ruling preparation Lehman ruling updates and coerdination with client for PLR ruling 2 Section 382 Private Letter Ruling preparation Lehman ruling updates and coerdination with client for PLR ruling 2 Section 382 Private Letter Ruling preparation Lehman ruling updates and coerdination with client for PLR ruling 2 Section 382 Private Letter Ruling preparation Lehman ruling updates and coerdination with client for DC call with Howard Tucker, client, and client's outside legal counsel and anendmp PLR ruling 2 Section 382 Private Letter Ruling preparation Lehman ruling to DC Lehman ruling to DC Lehman ruling		Amelia	Senior	1/14/2009		2.00	•	420		957
According Companies Comp			Senior Manager	1/14/2009						
Blank Jacob M. Partner 1/15/2009 Lehman - Call with Daryl about conversions of P stock 382 study. 1.30		Barbara T.		1/14/2009	call with Howard Tucker, client, and client's outside legal counsel and					
Harvey Elizabeth R. Senior Manager 1/15/2009 Lehman - Call with Daryl about conversions of P stock 382 study. 1.30					Section 382 Private Letter Ruling preparation	0,70	s	656	s	450
Hobbs Barbara T. Senior 1/15/2009 Senior Manager 1/15/2009 Lisa S. Senior Manager 1/15/2009 Liba S. Senior Manager 1/15/2009 Lehrnan conference call and fiscal review and changes on draft. 1.70 \$ 769 \$ 1.307			Partner	1/15/2009	Lehman - Call with Daryl about conversions of P stock 382 study.					
Hobbs Barbara T. Senior 1/15/2009 call with Howard Tucker, client, and client's outside legal counsel and amending PLR, picking up check from client for PLR ruling	Harvey	Elizabeth R.	Senior Manager	1/15/2009		3.70	5	656	\$	2,427
Dark Lisa S. Senior Manager 1/15/2009 Section 382 Private Letter Ruling preparation 1.40 \$ 656 \$ 918		Barbara T.	Senior	1/15/2009	call with Howard Tucker, client, and client's outside legal counsel and	2.20	\$	428	\$	942
Tucker			Senior Manager	1/15/2009	Section 382 Private Letter Ruling preparation	1.40	•	656	•	010
Blank Jacob M. Partner 1/22/2009 Section 382 Private Letter Ruling request 1.10 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$					Lehman conference call and fiscal review and changes on draft					
Blank Lambert Karen M. Senior Manager 1/22/2009 Review Private Letter Ruling request call with client to discuss series P and series Q conversions and impact 0.40 \$ 656 \$ 262 (.3). coordination with alwarez to send documents (.2) call with Howard tucker and Karen Lambert re: updating 382 study. coordination with patty troy to pull updated 13G and 13D filings Blank Lambert Karen Executive Director Firckson Karen M. Senior Manager 1/29/2009 Review Private Letter Ruling request 0.40 \$ 821 \$ 328 Review and revise calculations 2.40 \$ 733 \$ 1,759 Provide limited review of Lehman owner shift calculations applying Section 382()(3)(C) methodology and altering template for presentation. Advise D. Rao as to course of action for preparation of the calculations				1/16/2009	Section 382 Private Letter Ruling preparation					
Harvey Elizabeth R. Senior Manager 1/22/2009 call with client to discuss series P and series Q conversions and impact 0.40 \$ 656 \$ 262 (3). coordination with alwarez to send documents (2) Harvey Elizabeth R. Senior Manager 1/22/2009 call with Dear Coordination with alwarez to send documents (2) Edizabeth R. Senior Manager 1/22/2009 call with Howare Lambert re: updating 382 study. coordination with patty troy to pull updated 13G and 13D filtings Blank Lambert Karen Executive Director 1/27/2009 Review Private Letter Ruling request 0.40 \$ 821 \$ 328 Review and revise calculations 2.40 \$ 733 \$ 1.759 Provide limited review of Lehman owner shift calculations applying Section 382(1/3)(C) methodology and altering template for presentation. Advise D. Rao as to course of action for preparation of the calculations					Review Private Letter Ruling request					
Blank Jacob M. Partner 1/25/2009 Review Private Letter Ruling request 0.40 \$ 821 \$ 328 Lambert Karen Manager 1/29/2009 Review Private Letter Ruling request 0.40 \$ 821 \$ 328 Erickson Karen M. Senior Manager 1/29/2009 Provide limited review of Leman owner shift calculations applying Section 382(N/3)(C) methodology and altering template for presentation. Advise D. Rao as to course of action for preparation of the calculations.			·		(.3) coordination with alvarez to send documents (.2)					
Lambert Karen Executive Director 1/27/2009 Review and review of Lehman owner shift calculations applying Scientific Provide limited review of Lehman owner shift calculations applying Scientific Provide limited review of Lehman owner shift calculations applying Scientific Provide limited review of Lehman owner shift calculations applying Scientific Provide limited review of Lehman owner shift calculations applying Scientific Provide limited review of Lehman owner shift calculations applying Scientific Provide limited review of Lehman owner shift calculations applying Scientific Provide Imited review of Lehman owner shift calculations applying Scientific Provide Imited review of Lehman owner shift calculations applying Scientific Provide Imited review of Lehman owner shift calculations applying Scientific Provide Imited review of Lehman owner shift calculations applying Scientific Provide Imited review of Lehman owner shift calculations applying Scientific Provide Imited review of Lehman owner shift calculations applying Scientific Provide Imited review of Lehman owner shift calculations applying Scientific Provide Imited review of Lehman owner shift calculations applying Scientific Provide Imited review of Lehman owner shift calculations applying Scientific Provide Imited review of Lehman owner shift calculations applying Scientific Provide Imited Review of Lehman owner shift calculations applying Scientific Provide Imited Review of Lehman owner shift calculations applying Scientific Provide Imited Review of Lehman owner shift calculations applying Scientific Provide Imited Review of Lehman owner shift calculations applying Scientific Provide Imited Review of Lehman owner shift calculations applying Scientific Provide Imited Review of Lehman owner shift calculations applying Scientific Provide Imited Review of Lehman owner shift calculations applying Scientific Provide Imited Review of Lehman owner shift calculations applying Scientific Provide Imited Review of Lehman owner shift calculations applying Scientific	Harvey	Elizabeth R.	Senior Manager	1/22/2009	call with Howard tucker and Karen Lambert re: updating 382 study.	0.50	s	656	S	328
Lambert Karen Executive Director 1/27/2009 Review and revise calculations applying Scient Manager 1/29/2009 Provide limited review of Lehman owner shift calculations applying Scient Manager 1/29/2009 Scient Manager 1/29/2009 Provide limited review of Lehman owner shift calculations applying Scient Manager 1/29/2009 Scient Manager 1/29/2009 Provide limited review of Lehman owner shift calculations applying Scient Manager 1/29/2009 Scient Manager 1/29/2009 Provide limited review of Lehman owner shift calculations applying Scient Manager 1/29/2009 Scient Manager 1/29/2009 Provide limited review of Lehman owner shift calculations applying Scient Manager 1/29/2009 Scient Manager 1/29/2009 Scient Manager 1/29/2009 Provide limited review of Lehman owner shift calculations applying Scient Manager 1/29/2009 Scient Mana	Blank	Jacob M.	Partner	1/25/2009	Review Private Letter Ruling request		_		_	
Erickson Karen M. Senior Manager 1/29/2009 Provide limited review of Lehman owner shift calculations applying 0.60 \$ 656 \$ 394 Section 382(I)(3)(C) methodology and altering template for presentation. Advise D. Rao as to course of action for preparation of the calculations.										
the calculations.	Erickson			1/29/2009	Provide limited review of Lehman owner shift calculations applying Section 382(I)(3)(C) methodology and altering template for					
Project Lehman 382 Study Total 322.30 \$ 241,946					the calculations.					
					Project Lehman 382 Study Total	322.30			s	241,946

Last Name	First Name	Title	Date of Service	Note	Time	Hour Rate	•	Įn	Total dividual
Croteau	Sean	Senior	11/6/2008	Email correspondence with Linda Klang regarding requesting	1.30		387	\$	503
Croteau	Sean	Senior	11/6/2008	information for the current year and prior year. Organized and analyzed current year data compared to prior year data Developed list of outstanding issues for client regarding data;			387	s	271
Control		0 1	11/2/2000	Reconciled data					
Crotcau	Sean	Senior	11/7/2008	Telephone call with Linda Klang regarding outstanding information	0.20	S	387	S	77
Croteau	Sean	Senior	11/7/2008	Developed list of outstanding issues for client regarding data	1.20	S	387	\$	464
Croteau	Sean	Senior	11/7/2008	Reconciled data	0.70	\$	387	S	271
Croteau	Sean	Senior	11/10/2008	Created 2007 Investment Tax Credit File;	0.40	S	387	\$	155
Croteau	Sean	Senior	11/10/2008	Created Pivot tables to analyze employee numbers and categories;	1.30	S	387	\$	503
Croteau	Sean	Senior	11/10/2008	Input data into 2007 spreadsheets:	2.10	\$	387	\$	813
Croteau	Sean	Senior	11/10/2008	Linked up all new data:	1.20	S	387	\$	464
Croteau	Sean	Senior	11/10/2008	Corresponded with client regarding data/information	0.20	S	387	\$	77
Crotcau	Sean	Senior	11/11/2008	Spoke with client several times;	0.50	\$	387	\$	194
Crotcau	Sean	Senior	11/11/2008	Emailed with client regarding data/information;	1.50	\$	387	\$	581
Croteau	Scan	Senior	11/11/2008	Updated Investment Tax Credit spreadsheets with new formulas and methodologies;	2.50	\$	387	\$	968
Croteau	Sean	Senior	11/11/2008	Reviewed and analyzed discrepancies on spreadsheets and revised spreadsheets	2.00	s	387	\$	774
Croteau	Sean	Senior	11/12/2008	Analyzed and discussed application of law to information provided by	1.80	s	387	s	697
Croteau	Sean	Senior	11/12/2008	client; Updated Investment Tax Credit spreadsheets with new formulas and	1.50	\$	387	\$	581
Croteau	Sean	Senior	11/12/2008	methodologies: Revised spreadsheets due to discrepancies in data	1,50	s	387	s	581
Croteau	Sean	Senior	11/13/2008	Analyzed and discussed application of law to information provided by client;			387		581
Croteau	Sean	Senior	11/13/2008	Updated Investment Tax Credit spreadsheets with new formulas and	1.40	\$	387	s	542
Croteau	Sean	Senior	11/13/2008	methodologies; Identified issues, revised spreadsheets due to discrepancies in data;	1.50	s	387	s	581
Croteau	Sean	Senior	11/14/2008	Spoke with client several times, emailed with client regarding	1.00	5	387	s	387
Croteau	Sean	Senior	11/14/2008	data/information; Analyzed and discussed application of law to information provided by	0.70		387		271
Croteau				client;					
Croteau	Sean	Senior	11/14/2008	Revised spreadsheets due to discrepancies in data;	2.40		387	S	929
	Sean	Senior	11/14/2008	Applied Investment Tax Credit analysis and data to ITC tax return	1.50		387	\$	581
Croteau	Sean	Senior	11/17/2008	Follow up to investment tax credit filing, organized file	0.50		387	\$	194
Croteau Gotlinger	Sean Jeffrey	Senior	11/21/2008	Follow up to investment tax credit filing, organized file	2.00		387	\$	774
Crotcau	Sean	Partner Senior	1/5/2009 1/6/2009	NYS audit of prior year ITC credit calculations Reviewed filed 2007 Investment tax credit; Organized File for meeting meeting preparation	0.50 2.00		821 387	\$ \$	774
Gotlinger	Jeffrey	Partner	1/6/2009	NYS audit of prior year ITC credit calculations	1.40		821	\$	1,149
Croteau	Sean	Senior	1/7/2009	Reviewed filed 2007 Investment tax credit; Organized File for meeting meeting preparation	; 2.00	\$	387	\$	774
Croteau	Sean	Senior	1/7/2009	Organized File for meeting;	1.70	\$	387	\$	658
Croteau	Sean	Senior	1/7/2009	meeting preparation	1.60	S	387	\$	619
Gotlinger	Jeffrey	Partner	1/7/2009	NYS audit of prior year ITC credit calculations	0.80	\$	321	\$	657
Crotcau	Sean	Senior	1/8/2009	Met with client (Linda Klang and Hilda Nieves), discussed Investment Tax Credit issues;	1.50	\$	387	\$	581
Croteau Croteau	Sean Sean	Senior Senior	1/8/2009 1/8/2009	Met with client (Linda Klang and Hilda Nieves), analyzed data; Met with client (Linda Klang and Hilda Nieves), searched for solutions	1.50		887	s	581
				to discrepancies;				\$	581
Croteau	Sean	Senior	1/8/2009	Met with client (Linda Klang and Hilda Nieves), discussed existing laws and regulations with respect to current and prior year facts:	1.50	\$:	887	\$	581
Croteau	Sean	Senior	1/8/2009	Meeting preparation to discuss existing laws and regulations with respect to current and prior year facts.	1.70	\$ 3	87	\$	658
Gotlinger	Jeffrey	Partner	1/8/2009	NYS audit of prior year ITC credit calculations	1.00	\$ 8	121	\$	821
Croteau	Sean	Senior	1/9/2009	Meeting follow up, discussed Investment Tax Credit with Jeff	2.00			\$	774
C W				Gotlinger					
Gotlinger	Jeffrey	Partner	1/9/2009	NYS audit of prior year ITC credit calculations				\$	1,067
Croteau	Sean	Senior	1/12/2009	Analyzed data, searched for solutions to discrepancies;	0.50			\$	194
Croteau	Sean	Senior	1/12/2009	Discuss Investment Tax Credit with Jeff Gotlinger	0.50		87		194
Croteau Croteau	Sean Sean	Senior Senior	1/14/2009 1/14/2009	Analyzed data, searched for solutions to discrepancies; Discussed existing laws and regulations with respect to current and	0.25 0.25			\$ \$	97 97
Catlian	r., ~		100.000	prior year facts					
Gotlinger	Jeffrey	Partner	10/15/2009	NYS ITC credit issues for the 2007 tax return filing	1.10		21		903
Gotlinger	Jeffrey	Partner	10/16/2009	NYS ITC credit issues for the 2007 tax return filing	0.70			\$	575
Gotlinger	Jeffrey	Partner	10/17/2009	NYS ITC credit issues for the 2007 tax return filing	1.20			\$	985
Croteau	Sean	Senior	11/3/2009	Requested and received original data/documents from client; Spoke with and emailed with Linda Klang several times regarding requesting information, current year and prior year; Organized and analyzed	2.10	S 3	87	\$	813
Croteau	Sean	Senior	11/4/2009	current vear data compared to prior vear data Spoke with and emailed with Linda Klang several times regarding requesting information, current year and prior year; Organized and analyzed current year data compared to prior year data; Developed list of outstanding issues for client regarding data, Reconciled data	3.30	\$ 3	87	s	1,277
Croteau	Sean	Senior	11/11/2009	Analyzed and discussed application of law to information provided by	1.50	\$ 3	87	s	581
				client: ITC Project Total	66.50		-	s	29,208
esearch & Develop	ment Project						_		
Kapios	Patrick	Senior	12/8/2008	Receipt and initial review of research credit IDR received by Lehman	0.40	\$ 3	87	s	155
Blakely	Coleen	Senior Manager	12/9/2008	Lehman IDR response - meet with Patrick and Rich to review and	0.50		19		360

Part	Last Name	First Name	Title	Date of Service	Note	Time		Hourly	ν.	Total
Substitute Sub	Kapios	· · · · · · · · · · · · · · · · · · ·						****		
Machine Mach	Su	Richard W.	Staff	12/11/2008	discuss response Lehman 2006-2007 IDR Response - identify materials to prepare					
Miles Colone Semin Manager 1915/2004 C	Su	Richard W	Staff	12/12/2008						
Nepris	Blakely				Lehman 06 and 07 IDR - initial review of 2006 draft IDR response					
Section Sect			*		Lehman 06 and 07 IDR - meet with Richard and Patrick to discuss IDR 025 response.					
Major Patrick Soil 1917/2004 Chamar Discrepants of perspective membrane and an activation of control of the patrick Soil 1917 1918	•				discuss review comments.	1.00	\$	387	S	387
Second Scalar Scalar Scalar Scalar 12/18/2004 Lebana 2006-2007 IDR Response - perquisition and formation Scalar					discuss response.	1.20	\$	164	S	197
Blakely Colors Semir Manager 12/19/2014 Learn Good of DIR. Propries 0 and of DIR.						3.60	\$	387	S	1,393
Patrick Senior 12/19/2006					2007 costing work papers	3,80	\$	164	\$	623
Name	•		_		Patrick to discuss comments.	0.50	\$	719	\$	360
Parrick Senior 1972/099 Lehnam Berker-2006 IDR Responses 100 20 20 20 20 20 20 2	Kapios	Patrick	Senior	12/19/2008	Lehman - 2006 IDR Response - met with Coleen to discuss her review comments; incorporated Coleen's review comments into work papers.	1.40	\$	387	\$	542
Partick Senior 1972/090 Lehman Brothers 2006 10R Response 100 0 3 387 \$ 337 \$ 331				1/8/2009		0.50	S	387	\$	194
Clamas Charts Partner 1/13/2009 Coleen Somer Manager 1/15/2009 Coleen										
Biblooh Coleen Semior Manager 11/15/2009 Leftman IDR response or conference call with Droy Zanger from client of discuss IDR 025 response 10/15/2009 Leftman IDR response or conference call with Droy Zanger from client of discuss IDR 025 response 10/15/2009 Leftman IDR response or conference call with Droy Zanger from client of discuss IDR 025 response 10/15/2009 Leftman IDR response conference call with Droy Zanger from client of discuss IDR 025 response 10/15/2009 Leftman IDR response conference call with Droy Zanger from client of discuss IDR 025 response 10/15/2009 Leftman IDR 10/1					Ohmes	0.80	\$	387	\$	310
Margine Partick Senior 11/52/09 Lehman Brithers - review 20/7 IDR response 10.0 5 7/19 5 360					response w/Patrick; f/u email	1.80	\$	769	S	1,384
Blakety Coleen Senior Manager 11/6/2009 Coleen Senior 11/6/2009 Coleen Senior 11/6/2009 Coleen Senior 11/6/2009 Coleen			-		to discuss IDR 025 response.	0.50	\$	719	\$	360
Sapies	•				discuss response to IDR 025 - research credit	0.50	S	387	\$	194
Surf 11/6/2009 Reviewed and format Contracter Exponse 1.50 5 164 5 2.46					Lehman Brothers - Conference Call with Dick Barthel to discuss					
Blakely Coleen Senior Manager 1/19/2009 Lehman IDR response - meet with Richard to discuss IDR response 1,00 5 779 5 787	Su	Richard W.	Staff	1/16/2009						
Blakely Coleen Senior Manager 1/20/2009 Lehman Brothers - review 2007 IDR response 0.70 5 719 5 513 727 738	Blakely				Lehman IDR response - meet with Richard to discuss IDR response.					
Blakely Coleen Senior Manager 1/20/2009 Lehman Brothers - review 2007 IDR response 0,70 0,70 5,719 5,033 Kapinos Patrick Senior 1/20/2009 Lehman Brothers - review 2007 IDR response with Patrick, Frank 1,50 5,709 5,104 Blakely Coleen Senior Manager 1/20/2009 Lehman Brothers - review 2007 IDR response with Patrick, Frank 1,50 5,709 5,104 Blakely Coleen Senior Manager 1/20/2009 Lehman IDR response - discuss IDR response with Patrick, Frank 1,50 5,709 5,709 Su Richard W Staff 1/20/2009 Lehman IDR response - review 2007 IDR response wage work papers 1,50 5,719 5,790 Su Richard W Staff 1/20/2009 Lehman IDR response - review 2007 IDR response wage work papers 1,50 5,719 5,1007 Su Richard W Staff 1/20/2009 Lehman IDR response - review 2007 IDR response wage work papers 1,50 5,719 5,1007 Su Richard W Staff 1/20/2009 Lehman IDR response - review 2007 IDR response wage work papers 1,50 5,164 5,164 Blakely Coleen Senior Manager 1/20/2009 Lehman IDR response - review 2007 IDR response wage work papers 1,50 5,164 5,164 Su Richard W Staff 1/20/2009 Lehman IDR response - review 2007 IDR response wage work papers 1,50 5,164 5,164 Su Richard W Staff 1/20/2009 Lehman IDR response - review 2007 IDR response wage work papers 1,50 5,164 5,164 Su Richard W Staff 1/20/2009 Lehman IDR response - review 2007 IDR response wage work papers 1,50 5,164 5,164 Lehman IDR response - review 2007 IDR response wage work papers 1,50 5,164 5,164 Lehman IDR response - review 2007 IDR response wage work papers 1,50 5,164 5,164 Lehman IDR response - review 2007 IDR response wage work papers 1,50 5,164 5,164 Lehman IDR response - review 2007 IDR response wage work papers 1,50 5,164 5,164 Lehman IDR response - review 2007 IDR response wage work papers 1,50 5,164 5,164 Lehman IDR response	Su	Richard W.	Staff	1/19/2009		4.80	\$	164	s	787
Applied Patrick Senior 1/20/2009 Lehman Brothers review 2007 IDR response with Patrick 1.00 \$ 1.87 \$ 1.70						0.70	s	719	s	503
Blakely Coleen Senior Manager 1/21/2009 Lehrman IDR response - discoust IDR response with Patrick, Frank 1.5						0.70	S			
McMahon, and fan Bradley. McMahon, and fan Bradley. McMahon and fan B										
Particle			•		McMahon, and Ian Bradley.					
Su	-				response.					
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Richard W. Staff 1/26/2009 Lehman 2007 IDR Response and formating 1.00 \$ 164 \$ 1		Coleen	Senior Manager	1/26/2009		0.50	•	710		260
Cheman Brothers Cheman Cheman Brothers Cheman Brothers Cheman Brothers Cheman Brothers Cheman Brothers Cheman Brothers Cheman Ch					Lehman 2007 IDR Response and formatting					
A2 Tax Services Total A2 Tax Services Total A31.60 Conception	Kapios	Patrick	Senior	1/28/2009						
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Affidavit Aldridge Frank Stuckey Senior 9/26/2008 Meeting on parties in interest process. Meeting was led by Beatrice 2.00 \$ 250 \$ 525 Ingles. Bhatti Shiraz A. Staff 9/26/2008 Meeting on parties in interest process. Meeting was led by Beatrice 2.00 \$ 425 \$ 850 Ingles. Iwanami Ryutaro Senior 9/26/2008 Meeting on parties in interest process. Meeting was led by Beatrice 2.10 \$ 250 \$ 336 Ingles. Zafiridis Stavros S. Manager 9/26/2008 Meeting on parties in interest process. Meeting was led by Beatrice 2.10 \$ 250 \$ 525 Ingles. Zafiridis Stavros S. Manager 9/26/2008 Meeting on parties in interest process. Meeting was led by Beatrice 2.10 \$ 425 \$ 893 Ingles. Aldridge Frank Stuckey Senior 9/29/2008 Review of parties-in-interest names and send surveys to identified 8.50 \$ 160 \$ 1,360 connections. Review of parties-in-interest names and send surveys to identified 8.50 \$ 160 \$ 1,360 connections. Aldridge Frank Stuckey Senior 9/29/2008 Review of parties-in-interest names and send surveys to identified 8.00 \$ 250 \$ 2,000 connections. Aldridge Frank Stuckey Senior 9/29/2008 Review of parties-in-interest names and send surveys to identified 8.00 \$ 250 \$ 2,000 connections. Aldridge Frank Stuckey Senior 9/30/2008 Review of parties-in-interest names and send surveys to identified 6 8.00 \$ 250 \$ 2,000 connections. Aldridge Frank Stuckey Senior 9/30/2008 Review of parties-in-interest names and send surveys to identified 6 8.00 \$ 250 \$ 2,000 connections. Aldridge Frank Stuckey Senior 9/30/2008 Review of parties-in-interest names and send surveys to identified 6 8.00 \$ 250 \$ 1,025 \$					A2 Tax Services Total	434.60			s	288,768
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Iwanami Ryutaro Senior 9/29/2008 Review of parties-in-interest names and send surveys to identified 8.00 \$ 2.50 \$ 2,000 connections. Times includes meeting with manager to discuss roles and assignment of responsibilities. Aldridge Frank Stuckey Senior 9/30/2008 Review of parties-in-interest names and send surveys to identified 4.10 \$ 2.50 \$ 1,025 connections. Ampanas Maclar Manager 9/30/2008 Supervise review of parties-in-interest names and send surveys to 0.60 \$ 4.25 \$ 2.55	C	*			connections.	7.90	5	250	\$	1,975
Aldridge Frank Stuckey Senior 9/30/2008 Senior Provided Ampanas Maclar Manager Manager Provided Ampanas Maclar Manager Provided Provided Ampanas Maclar Manager Provided Provi					connections.	8.50	S	160	S	1,360
Aldridge Frank Stuckey Senior 9/30/2008 Review of parties-in-interest names and send surveys to identified 4.10 \$ 250 \$ 1,025 connections. Ampanas Maclar Manager 9/30/2008 Supervise review of parties-in-interest names and send surveys to 0.60 \$ 425 \$ 255	iwanann	Kyutaro	Senior		connections. Times includes meeting with manager to discuss roles and	8.00	\$	250	\$	2,000
Ampanas Maclar Manager 9/30/2008 Supervise review of parties-in-interest names and send surveys to 0.60 \$ 425 \$ 255	Aldridge	Frank Stuckey	Senior	9/30/2008	Review of parties-in-interest names and send surveys to identified	4.10	s	250	s	1,025
	Ampanas	Maclar	Manager	9/30/2008	Supervise review of parties-in-interest names and send surveys to	0.60	s	425	s	255

Last Name	First Name	Title	Date of Service	Note	Time	Hou Rat	•	Y	Total
Bhatti	Shiraz A.	Staff	9/30/2008	Review of parties-in-interest names and send surveys to identified	8.40		160		dividual 1,344
Ampanas	Maclar	Manager	10/1/2008	connections Review of parties-in-interest names and send surveys to identified	2.40	\$	425		1,020
Bhatti	Shiraz A.	Staff	10/1/2008	connections. Review of parties-in-interest names and send surveys to identified	8.20	\$		\$	1,312
Iwanami	Ryutaro	Senior	10/1/2008	connections. Review initial listing of parties in interest and identify Lehman	8.00	5	250	s	2,000
Zafiridis	Stavros S.	Manager	10/1/2008	affiliates for internal processing. Review initial listing of parties in interest and identify Lehman	4.20	s	425	s	1,785
Bhatti	Shiraz A.	Staff	10/2/2008	affiliates for internal processing. Review of parties-in-interest names and send surveys to identified	8.00	\$	160	s	1,280
Iwanami	Ryutaro	Senior	10/2/2008	connections. Review of parties-in-interest names and send surveys to identified	6,50	\$	250	s	1,625
Zafiridis	Stavros S.	Manager	10/2/2008	connections. Review initial listing of parties in interest and identify Lehman affiliates for internal processing.	7.25	s	425	\$	3,081
Zafiridis Bhatti	Stavros S. Shiraz A.	Manager Staff	10/2/2008 10/3/2008	Supervise/ answer questions of parties of interest process. Review of parties-in-interest names and send surveys to identified	1.20 8.20	\$ \$	425 160		510 1,312
Zafiridis	Stavros S.	Manager	10/3/2008	connections. Supervise/ answer questions of parties of interest process.	0.75	s	425	\$	319
Zafiridis	Stavros S.	Manager	10/3/2008	Review initial listing of parties in interest and identify Lehman	4.00	Š	425	S	1,700
Bhatti	Shiraz A.	Staff	10/6/2008	affiliates for internal processing. Review of parties-in-interest names and send surveys to identified	7.90	\$	160	s	1,264
Iwanami	Ryutaro	Senior	10/6/2008	connections. Review of parties-in-interest names and send surveys to identified	7.90	s	250	s	1,975
Zafiridis	Stavros S.	Manager	10/6/2008	connections. Meeting with Beatrice Ingles to discuss process of evaluating responses from engagement CP's.	0.50	s	425	\$	213
Zafiridis Zafiridis	Stavros S. Stavros S.	Manager Manager	10/6/2008 10/6/2008	Review surveys received to date. Follow ups based on responses reviewed. Follow up calls with	7.25	S	425	S	3,081
		///mager		engagement partners for interested parties.	0.25	3	425	\$	106
Aldridge	Frank Stuckey	Senior	10/7/2008	Review of parties-in-interest names and send surveys to identified connections.	1.80	\$	250	s	450
Ampanas	Maclar	Manager	10/7/2008	Review of parties-in-interest names and send surveys to identified connections.	2.00	2	425	S	850
Bhatti	Shiraz A.	Staff	10/7/2008	Reconcile parties-in-interest identified to team tracking schedule for follow ups.	3.90	\$	160	\$	624
Iwanami	Ryutaro	Senior	10/7/2008	Review of parties-in-interest names and send surveys to identified connections.	8,00	\$	250	\$	2,000
Zafiridis Zafiridis	Stavros S. Stavros S.	Manager Manager	10/7/2008	Review surveys received to date.	8.25		425		3,506
Aldridge	Frank Stuckey	Senior	10/8/2008	Supervise/ answer questions of parties of interest process. Reconcile parties-in-interest identified to team tracking schedule for	0.50 0.70	\$ \$	425 250	\$	213 175
Aldridge	Frank Stuckey	Senior	10/8/2008	follow ups. Review of parties-in-interest names and send surveys to identified		s	250		900
Ampanas	Maclar	Manager	10/8/2008	connections. Review of parties-in-interest names and send surveys to identified	1.90		425		808
Bhatti	Shiraz A.	Staff	10/8/2008	connections. Reconcile parties-in-interest identified to team tracking schedule for	8,00	\$	160	s	1,280
Iwanami	Ryutaro	Senior	10/8/2008	follow ups. Reconcile parties-in-interest identified to team tracking schedule for	4.00	5	250	s	1,000
Iwanami	Ryutaro	Senior	10/8/2008	follow ups. Review of parties-in-interest names and send surveys to identified	4.00	s	250	\$	1,000
Zafiridis	Stavros S.	Manager	10/8/2008	connections. Review of all surveys received to date.	7.20	s	425	s	3,060
Aldridge	Frank Stuckey	Senior	10/9/2008	Review of parties-in-interest names and send surveys to identified connections.		\$	250		1,475
Ampanas	Maclar	Manager	10/9/2008	Review of parties-in-interest names and send surveys to identified connections.	2.00	2	425	S	850
Bhatti	Shiraz A.	Staff	10/9/2008	Reconcile parties-in-interest identified to team tracking schedule for follow ups.	4.00	\$	160	8	640
Iwanami	Ryutaro	Senior	10/9/2008	Reconcile parties-in-interest identified to team tracking schedule for follow ups.	1.50		250	S	375
Li Surbouloud	Wei	Staff	10/9/2008	Review of parties-in-interest names and send surveys to identified connections.	1.50		160		240
Sutherland Zafiridis	Stephanie L.	Staff	10/9/2008	Review of parties-in-interest names and send surveys to identified connections.	4.40		160		704
Zafiridis	Stavros S. Stavros S.	Manager Manager	10/9/2008 10/9/2008	Review of responses to date. Supervise/ answer questions of parties of interest process.	2.95		425		1.254
Aldridge	Frank Stuckey	Senior	10/10/2008	Reconcile parties-in-interest identified to team tracking schedule for follow ups.	0.25 0.80		425 250	\$	106 200
Aldridge	Frank Stuckey	Senior	10/10/2008	Review of parties-in-interest names and send surveys to identified connections.	1.20	s	250	\$	300
Ampanas	Maclar	Manager	10/10/2008	Review of parties-in-interest names and send surveys to identified connections.	0.90	\$	425	\$	383
Li	Wei	Staff	10/10/2008	Review of parties-in-interest names and send surveys to identified connections.	8.00	\$	160	\$	1,280
Sutherland	Stephanie L.	Staff	10/10/2008	Review of parties-in-interest names and send surveys to identified connections.	3.20	s	160	s	512
Sutherland	Stephanie L.	Staff	10/10/2008	Reconcile parties-in-interest identified to team tracking schedule for follow ups.	4.90	s	160	\$	784
Zafiridis	Stavros S.	Manager	10/10/2008	Follow ups based on responses reviewed. Follow up calls with several CP/ engagement partners for interested parties.	6.10	s ·	125	\$	2,593
Zafiridis	Stavros S.	Manager	10/10/2008	Discussion with General Council on services provided to interested parties.	0.90	s ,	125	S	383
Zafiridis Aldridge	Stavros S. Frank Stuckey	Manager Senior	10/10/2008	Follow up communications to non respondents.	2.10		125		893
, starrage	. main outdrey	SCHOI	10/13/2008	Review of parties-in-interest names and send surveys to identified connections.	7.70	s :	250	\$	1,925

			Date of				Hourly		Total
Last Name Ampanas	First Name Maclar	Title	Service		Time		Rate	1	ndividual
		Manager	10/13/2008	Review of parties-in-interest names and send surveys to identified connections.	6,40	\$	425	S	2,720
Cuevas-Ramírez	Audy	Staff	10/13/2008	Review of parties-in-interest names and send surveys to identified connections.	8.20	s	160	\$	1,312
Sun	Amy	Staff	10/13/2008	Review of parties-in-interest names and send surveys to identified connections.	4.40	\$	160	\$	704
Zafiridis	Stavros S.	Manager	10/13/2008	GFIS search for non respondents to identify additional firm partners for survey responses.	4.90	\$	425	\$	2,083
Aldridge	Frank Stuckey	Senior	10/14/2008	Reconcile parties-in-interest identified to team tracking schedule for follow ups.	0.50	\$	250	\$	125
Aldridge	Frank Stuckey	Senior	10/14/2008	Review of parties-in-interest names and send surveys to identified connections.	7.80	\$	250	s	1,950
Ampanas	Maclar	Manager	10/14/2008	Review of parties-in-interest names and send surveys to identified connections.	3.60	s	425	s	1,530
Bhatti Cucvas-Ramirez	Shiraz A. Audy	Staff Staff	10/14/2008 10/14/2008	Follow ups to non respondents Review of parties-in-interest names and send surveys to identified	1.80 7.70	S	160 160		288
Zafiridis	Stavros S.	Manager	10/14/2008	connections. Meet with Beatrice Ingles to discuss status to date including survey	1.00		425		1,232 425
Zafiridis	Stavros S.	14	10/14/2000	responses.	1.00	•	423	•	423
Zafiridis	Stavros S.	Manager Manager	10/14/2008 10/14/2008	Review surveys received to date. Discussion around services with engagement partner in response to	4.70	S	425	\$	1,998
				review of survey.	0.50	S	425	\$	213
Zafiridis Ampanas	Stavros S. Maclar	Manager	10/14/2008	Follow up with all non respondents	1.90	\$	425	\$	808
Bhatti		Manager	10/15/2008	Review of parties-in-interest names and send surveys to identified connections.	2.10	\$	425	\$	893
	Shiraz A.	Staff	10/15/2008	Reconcile parties-in-interest identified to team tracking schedule for follow ups.	2.20	\$	160	S	352
Cuevas-Ramirez	Audy	Staff	10/15/2008	Review of parties-in-interest names and send surveys to identified connections.	8.30	\$	160	\$	1,328
Sun	Amy	Staff	10/15/2008	Reconcile parties-in-interest identified to team tracking schedule for follow ups.	6.20	\$	160	\$	992
Zafindis	Stavros S.	Manager	10/15/2008	Review surveys received to date.	4.10	s	425	ş	1,743
Zafiridis Zafiridis	Stavros S. Stavros S.	Manager	10/15/2008	Individual follow ups with all non respondents.	4.40	\$	425	S	1,870
Ampanas	Maclar	Manager Manager	10/15/2008 10/16/2008	Status meeting with General Council. Review of parties-in-interest names and send surveys to identified	0.90	S	425	\$	383
Bhatti	Shiraz A.	Staff	10/16/2008	connections.	2.00	s	425	\$	850
Cuevas-Ramirez				Reconcile parties-in-interest identified to team tracking schedule for follow ups.	3.80	\$	160	s	608
	Audy	Staff	10/16/2008	Review of parties-in-interest names and send surveys to identified connections.	7.80	\$	160	\$	1,248
Zafiridis	Stavros S.	Manager	10/16/2008	Follow up based on responses reviewed. Follow up calls with several CP/ engagement partners for interested parties.	8.10	\$	425	\$	3,443
Bhatti	Shiraz A.	Staff	10/17/2008	Reconcile parties-in-interest identified to team tracking schedule for follow ups.	2.10	\$	160	\$	336
Gruner	Gerard	Senior Manager	10/17/2008	Coordination with engagement team regarding allowable services.	2.00	\$	500	\$	1,000
Zafiridis	Stavros S.	Manager	10/17/2008	Follow ups based on responses reviewed. Follow up calls with several CP/ engagement partners for interested parties.	3.00	\$	425	s	1,275
Aldridge	Frank Stuckey	Senior	10/20/2008	Follow ups to non respondents	3.00	S	250	\$	750
Zafiridis Zafiridis	Stavros S. Stavros S.	Manager	10/20/2008	GFIS look-up for surveys sent to wrong partners.	3.10	\$	425	\$	1,318
Lan idis	Stavios S.	Manager	10/20/2008	Call with external council for questions relating to allowable services.	1.90	s	425	\$	808
Aldridge	Frank Stuckey	Senior	10/21/2008	Review of parties-in-interest names and send surveys to identified connections.	0.50	s	250	\$	125
Aldridge Ampanas	Frank Stuckey Maclar	Senior Manager	10/21/2008 10/21/2008	Follow ups to non respondents		\$	250	\$	875
		•		Review of parties-in-interest names and send surveys to identified connections	0.90	S	425	S	383
Zafiridis	Stavros S.	Manager	10/21/2008	Review of approximately 600 Lehman affiliates to identify services provided and categorize for affidavit disclosure.	9.10	\$	425	s	3,868
Ampanas	Maclar	Manager	10/22/2008	Review of parties-in-interest names and send surveys to identified connections	2.10	\$	425	\$	893
Zafiridis	Stavros S.	Manager	10/22/2008	Document memo for Lehman Coordinating Partner to sign off relating to services provided to the debtors and affiliates.	1.20	S	425	\$	510
Zafiridis	Stavros S.	Manager	10/22/2008	Review of responses to date	6.80	s	425	s	2,890
Ampanas	Maclar	Manager	10/23/2008	Review of parties-in-interest names and send surveys to identified connections.	4.10		425		1,743
Zafiridis	Stavros S.	Manager	10/23/2008	Follow up based on responses reviewed. Follow up calls with several CP/ engagement partners for interested parties.	3.10	\$	425	s	1,318
Zafiridis	Stavros S.	Manager	10/23/2008	GFIS look up to identify additional partners for survey requests.	4.25	s	425	s	1,806
Rodda	Caroline Antonia	Senior	10/24/2008	Connections check, Lehman Retention check; Reconciliation of Lehman affiliates to records of EY services provided	3.50		250		875
Zafiridis	Stavros S.	Manager	10/24/2008	GFIS look up to identify additional partner for surveys sent in error.	3.70	S	425	\$	1,573
Zafiridis Sun	Stavros S. Amy	Manager	10/24/2008	Follow ups with non respondents	4.10	\$	425	s	1,743
	•	Staff	10/28/2008	Review of parties-in-interest names and send surveys to identified connections	5.40	S	160	S	864
Iwanami Sun	Ryutaro Amy	Senior Staff	10/29/2008	Follow ups to non respondents	2.00		250	S	500
Dan.	zuny	ошп	10/29/2008	Review of parties-in-interest names and send surveys to identified connections	6.60	\$	160	S	1,056
Aldridge	Frank Stuckey	Senior	10/30/2008	Follow ups to non respondents.	0.50	s	250	s	125
Aldridge	Frank Stuckey	Senior		Reconcile parties-in-interest identified to team tracking schedule for follow ups.	0.50		250		125
Ampanas	Maclar	Manager		Review of parties-in-interest names and send surveys to identified connections.	2.00	\$	425	\$	850
Iwanami	Ryutaro	Senior	10/30/2008	connections. BRET/ GFIS check for Lehman affiliates. Purpose of the look up is to identify potential other services performed to Lehman affiliates.	8.00	•	250	S	2,000

			Date o	ſ			Hourly		Total
Last Name	First Name	Title	Service	e Note	Time		-	T.	
Sun	Amy	Staff	10/30/2008	Reconcile parties-in-interest identified to team tracking schedule for	2.6	0 \$	Rate 160		ndividual_
Atdeidas	Frank Co. d.			follow ups	2.0	ov j	100) \$	416
Aldridge	Frank Stuckey	Semor	10/31/2008	Follow ups to non respondents	1.0	0 s	250	5	250
Iwanami	D								
Sun	Ryutaro Amy	Senior Staff	10/31/2008	BRET/ GFIS check for Lehman affiliates	8.0	0 \$	250	S	2,000
Sun	Anty	Starr	10/31/2008	Reconcile parties-in-interest identified to team tracking schedule for follow ups	3.0	0 \$	160	S	480
Ampanas	Maciar	Manager	11/3/2008	Reconcile parties-in-interest identified to team tracking schedule for	2.1				
		ū		follow ups.	2.1	0 \$	425	\$	893
Iwanami	Ryutaro	Senior	11/3/2008	BRET/ GFIS check for Lehman affiliates	8.0	0 s	250	\$	2,000
Zafiridis	Stavros S.	Manager	11/3/2008	Meeting with Beatrice Ingles to discuss status of non respondents and	0.8			S	340
Zafindis	Stavros S.	Manager	11/3/2008	review of responses.					
		····ininger	11/3/2006	Review all responses to date. Follow up engagement teams based on responses provided.	2.1	0 \$	425	\$	893
Ampanas	Maclar	Manager	11/4/2008	Reconcile parties-in-interest identified to team tracking schedule for	3.9	0 \$	425	s	1.650
Iwanami	Ryutaro	Senior	11/4/2008	BRET/ GFIS check for Lehman affiliates	8.0			. s	1,658 2,000
Ampanas	Maclar	Manager	11/5/2008	Reconcile parties-in-interest identified to team tracking schedule for	3.8			s	1,615
Ampanas	Maclar	Manager	11/5/2008	follow ups.					-,
,		(Vinninger	11/3/2000	Meet with Beatrice Ingles and Maclar Ampanas to discuss on respondents listing as of 11/5/2006.	0.50	3 \$	425	\$	213
Rodda	Caroline Antonia	Senior	11/5/2008	Connections check, Lehman Retention check; Reconciliation of	0.67	\$	250		1.50
				Lehman affiliates to records of EY services provided; documented	0.00	, ,	250	•	150
Zafiridis	Stavros S.			global location where services were provided.					
224111015	SHAVIOS S.	Manager	11/5/2008	Conversation with engagement partner for identified parties of interest	0.30	5	425	S	128
Zafiridis	Stavros S.	Manager	11/5/2008	based on surveys response. Meet with Beatrice Ingles and Maclar Ampanas to discuss on					
			11.5/11000	respondents listing as of 11/5/2006.	0.50	2	425	\$	213
Zafiridis	Stavros S.	Manager	11/5/2008	Prepare memo detailing services provided to all Lehman affiliates	1.00		425		000
Ampanas				identified in the he connections check.	1.50	, ,	423	,	808
Ampanas	Maclar	Manager	11/6/2008	Follow ups to non respondents	2.20	5	425	s	935
Zafiridis	Stavros S.	Manager	11/6/2008	Compensation with annual management					
			1110/2008	Conversation with engagement partner in response to survey submission.	2.00	S	425	\$	850
Zafiridis	Stavros S.	Manager	11/6/2008	Review all responses to date.	2.10		425	•	002
Zafiridis	P			•	2.10	•	423	3	893
Zamidis	Stavros S.	Manager	11/7/2008	Meeting with Beatrice Ingles to discuss status of non respondents and	3.90	S	425	S	1,658
Gruner	Gerard	Senior Manager	11/11/2008	Person of connections should not follow					•
		aviio iiiiiiige	111112008	Review of connections check and follow-up discussions with teams.	1.30	s	500	2	650
Zafiridis	Stavros S.	Manager	11/12/2008	Follow discussion with party of interest engagement team based on	0.60	•	425		200
Zafiridis	Ca			survey response.	0,00	•	423	3	255
Zanndis	Stavros S.	Manager	11/13/2008	Follow ups based on responses reviewed. Follow up calls with several	8.00	\$	425	\$	3,400
Zafiridis	Stavros S.	Manager	11/14/2008	CP/ engagement partners for interested parties.					-,
		······································	11/14/2008	Follow ups based on responses reviewed. Follow up calls with several CP/ engagement partners for interested parties.	8.00	\$	425	\$	3,400
Gruner	Gerard	Senior Manager	11/17/2008	Follow-up with responsible parties.	0.60	c	500	c	200
Zafiridis	C+ C				0.00		300	3	300
Zamidis	Stavros S.	Manager	11/18/2008	Prepare/ review connections matrix for affidavit disclosure	8.00	\$	425	\$	3,400
Zafiridis	Stavros S.	Manager	11/19/2008	Dranara/ ravious compasting and for the second					
		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	11/1//2000	Prepare/ review connections matrix for affidavit disclosure	2.00	\$	425	\$	850
Zafiridis	Stavros S.	Manager	12/1/2008	Prepare/ review connections matrix for affidavit disclosure	1.00	•	426		
Zafiridis	C- C				1.00	•	425	3	425
Zanndis	Stavros S.	Manager	12/2/2008	Work on follow up communications to individual engagement teams	4.10	\$	425	\$	1,743
Zafiridis	Stavros S.	Manager	12/3/2008	that have not responded to requests.					-,
		······································	12/3/2008	Follow ups based on responses reviewed. Follow up calls with several CP/ engagement partners for interested parties.	5.50	s	425	\$	2,338
Zafiridis	Stavros S.	Manager	12/4/2008	Meeting with general council office to discuss status of parties in	1.90			_	
				interest process and to discuss open items and service questions to date.	1.90	3	425	2	808
Zafiridis	Stavros S.	M	12/21/2000						
zamidi3	Stavios S.	Manager	12/31/2008	Time spent reviewing connections matrix and meeting with GCO to finalize connection matrix.	0.85	\$	425	\$	361
				manze connection matrix.					
				Affidavit Preparation/ Parties of Interest	531.95		-	s	159,447
Madavit Preperation	n: Other								
Gruner	Gerard	Senior Manager	10/22/2008	Meeting with external council to review of affidavit with external	1.70	•	500	e	950
Gruner	Gerard	Senior Manager	10/23/2008	Affidavit review and discussion.	1.70				850
Zafiridis	Stavros S.	Manager	10/30/2008	LBHI engagement letter preparation			500		650
Zafiridis	Stavros S.	Manager	11/2/2008	Meeting with internal council to discuss LBHI engagement letter.	4.10		425		1,743
Zafiridis	Stavros S.	Manager	11/2/2008	Review of Tax engagement letter	0.90		425		383
Gruner	Gerard	Senior Manager	11/3/2008			\$	425		468
Gruner	Gerard	Senior Manager	11/4/2008	Affidavit preparation and review with general council and external	2.20		500		1,100
Gruner	Gerard	Senior Manager	11/6/2008	Affidavit preparation and review with general council and external	3.30		500	\$	1,650
Gruner	Gerard	Senior Manager		Affidavit preparation and review with general council and external	2.40	\$	500 3	Ş	1,200
Zafiridis	Stavros S.		11/7/2008	Affidavit preparation and review with general council and external	2.00	\$	500 5	Ē.	1,000
200111013	SIAVIUS 3.	Manager	11/11/2008	Meeting with EY FMA group to discuss EY billings 90 days prior to	3.30	\$	425 \$	ŝ	1,403
Zafiridis	Stavros S.	Manager	11/11/2008	the LBHI BK filing in preparation for the affidavit disclosure					
				Review analysis (including invoices and wire support) provided by FMA group relating to the 90 day collections disclosure in the	3.30	\$	425 \$;	1,403
7.6.3	0			affidavit.					
Zafiridis	Stavros S.	Manager	11/11/2008	Meeting with external council to discuss 90 day cash collections	0.70	s	425 \$:	298
				process for disclosure in the affidavit.			.25 0		470

			Date of			H	lourly		Total
Last Name	First Name	Title	Service	Note	Time]	Rate	In	dividual
Zafiridis	Stavros S.	Manager	11/11/2008	Prepare global analysis of 90 day billings based on services provided.	2.90	S	425	\$	1,233
Gruner	Gerard	Senior Manager	11/17/2008	Affidavit review and coordination; services coordination	2.00	s	500	8	1,000
Gruner	Gerard	Senior Manager	11/18/2008	Affidavit review and coordination; services coordination	3.00	5	500	\$	1,500
Gruner	Gerard	Senior Manager	11/19/2008	Affidavít review and coordination; services coordination	2.40	\$	500	S	1,200
Gruner	Gerard	Senior Manager	11/20/2008	Affidavit review and coordination; services coordination	3.80	\$	500	\$	1,900
Gruner	Gerard	Senior Manager	11/21/2008	Affidavit review and coordination; services coordination	1.30	\$	500	s	650
Gruner	Gerard	Senior Manager	12/1/2008	Affidavit review and meeting on potential services	0.80	\$	500	s	400
Gruner	Gerard	Senior Manager	12/3/2008	Affidavit review and meeting on potential services	3.40	s	500	s	1.700
Gruner	Gerard	Senior Manager	12/4/2008	Affidavit review and meeting on potential services	3.30	s	500	s	1,650
Gruner	Gerard	Senior Manager	12/8/2008	Affidavit preparation and review, service request coordination,	3,40	\$	500	\$	1,700
Gruner	Gerard	Senior Manager	12/9/2008	Affidavit preparation and review, service request coordination,	2,70	s	500	\$	1,350
Gruner	Gerard	Senior Manager	12/10/2008	Affidavit preparation and review. service request coordination.	1.90	-	500		950
Zafiridis	Stavros S.	Manager	12/19/2008	Affidavit Preparation: Prepare analysis of total debtor fees outstanding	1.10	S	425	\$	468
Constantinesco	Nicholas	Manager	1/29/2009	Work on Engagement Letter for 2008 tax work.	1.00	\$	425	s	425
				Affidavit Preparation: Other	59,30			5	28,270
Bankruptcy Billing									
Bhatti	Shiraz A.	Staff	1/28/2009	Call to discuss billing process.	0.80	s	160	s	128
Zafiridis	Stavros S.	Manager	1/28/2009	Call to discuss billing process.	0.80		425		340
Bhatti Bhatti	Shiraz A. Shiraz A.	Staff	1/29/2009	Review all bankruptcy charge codes.	6.90		160		1,104
Zafiridis	Stavros S.	Staff	1/30/2009	Meeting with FMA to discuss Bankruptey Billing	0.40	-	160	•	64
Zamus	Stavios S.	Manager	1/30/2009	Meeting with FMA to discuss Bankruptcy Billing	0.40	2	425	\$	170
				Bankruptcy Billing	9.30			\$	1,806
				A3 - Total Administration	600,55			s	189,523
				TOTAL	1,173.80			s	552,700

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

	X	
In re	:	Chapter 11 Case No.
LEHMAN BROTHERS HOLDINGS INC., et al.,	:	08-13555 (JMP)
Debtors.	:	(Jointly Administered)
	:	,
	:	
	:	
	x	

CERTIFICATION UNDER GUIDELINES FOR FEES AND DISBURSEMENTS FOR PROFESSIONALS IN RESPECT OF FIRST INTERIM FEE APPLICATION OF ERNST & YOUNG LLP FOR ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED AND FOR REIMBURSEMENT OF EXPENSES AS AUDITORS AND TAX SERVICES PROVIDERS TO THE DEBTORS AND DEBTORS-IN-POSSESSION FOR THE PERIOD FROM SEPTEMBER 15, 2008 THROUGH JANUARY 31, 2009

- I, William Schlich, hereby certify that:
- 1. I am a partner with the firm of Ernst & Young LLP ("E&Y LLP"), which maintains an office at 5 Times Square, New York, New York. I have personal knowledge of the facts set forth herein.
- 2. I submit this Certification in support of the first interim fee application dated April 7, 2009 (the "Application") of E&Y LLP, seeking the entry of an order, pursuant to sections 330 and 331 of title 11 of the United States Code (the "Bankruptcy Code") and Rule 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") granting interim allowance of compensation for services rendered and expenses incurred as auditors and tax services providers to the above-captioned debtors and debtors-in-possession (the "Debtors") during the period from June 30, 2008

through and including August 31, 2008 (the "Interim Period"), and directing payment of fees and expenses that were not paid or which were previously subject to a holdback.

- 3. I have read the Application and, to the best of my knowledge. information and belief, formed after reasonable inquiry (a) I have read the Application, (b) to the best of my knowledge, information and belief after reasonable inquiry, the Application complies with the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. section 330 (the "Guidelines"), (c) to the best of my knowledge, information and belief after reasonable inquiry, the fees and expenses sought fall within the Guidelines, except as noted otherwise, (d) except to the extent that fees or disbursements are prohibited by the Guidelines, the fees and disbursements sought are billed at rates and in accordance with practices customarily employed by E&Y LLP and generally accepted by E&Y LLP's clients, (e) in seeking reimbursement of an expenses, E&Y LLP does not make a profit on that expenditure, whether it is performed by E&Y LLP in-house or through a third party, (f) E&Y LLP has provided the US Trustee, the Debtors and the Creditors' Committee with Monthly Fee Statements for such fees and (g) E&Y LLP has not provided the UST Trustee, the Debtors and the Creditors' Committee with a copy of the Application at least ten days before the filing deadline for such Application, but E&Y LLP will provide a copy of the Application to such parties at least twenty (20) days before the date set by this Court for a hearing on the Application.
- 4. There is no agreement or understanding between E&Y LLP and any other person, other than the members of E&Y LLP, for the sharing of compensation to be received for services rendered or to be rendered in the Chapter 11 Cases.

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WHEREFORE, I declare that the above is true and correct to the best of

my knowledge.

Dated:

April <u></u>**7**, 2009

William Schlich